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UNITED STATES DEPARTMENT OF AGRICULTURE
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THE RELATIONSHIP BETWEEN CHANGES IN PUBLIC EXPENDITURES IN YUBA COUNTY, CALIFORNIA, AND RECENT MIGRATION INTO THE COUNTY

By

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and

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INTRODUCTION

During the last three or four years the taxpayers of Yuba County have observed with considerable alarm a rapid increase in expenditures by local units of government. There are some individuals who feel that a large proportion of this increase can be attributed to the arrival and settlement in the county of relatively large numbers of out-of-state migrants. This view tends to be supported by a superficial observation within the county itself which, in the last ten years, has witnessed a very rapid population growth, particularly in the rural areas known as Olivehurst,

Ella, and Linda, immediately south of Marysville, the county seat. The study which follows is an attempt to shed some light on this subject.

The segregation of recent migrants into a special category and the examination of their group responsibility for certain public costs is in one sense quite out of place in a great democracy. It can probably be justified, however, for the light it may throw on the ability of local governments to handle satisfactorily what is recognized as a difficult emergency situation.

While this study has been primarily concerned with the effects of a rather unusual situation on local government finance and, therefore, has approached the problem from the standpoint of an individual county, it should be pointed out that State and Federal expenditures are not ignored since those most likely to be influenced by migration appear in the county budgets as State subventions for education and public assistance.

POPULATION CHANGES

The slight changes that took place in Yuba County's population prior to 1930 were, of course, closely related to shifts in the basic economy of the area. Originally a rich and colorful gold mining camp which by 1860 could boast a county population of 13,668, it has gone through the various stages so typical of the Central Valley in California in which gold mining was followed by a rapid rise in dry farming, and this in turn was largely displaced by irrigated fruit farming. Some gold mining and lumbering are still carried on in the upper reaches of the county but agriculture is definitely the chief occupation. In 1909, 33,000 acres were devoted to

wheat farming and less than 1,000 to fruit and vineyards. By 1938, acreage in wheat had shrunk to 12,000; and fruit acreage, after reaching 14,000 acres in 1926, had dropped to about 7,000 acres.

Until 1930, the population consisted primarily of long-time residents and a fairly large group of floating agricultural laborers, who moved in and out of the county in response to the seasonal demand for labor and could hardly be counted as part of the population. During the thirties, however, the resident population increased by 50 percent, according to the Sixteenth U. S. Census (1940), while the State's population rose only 21 percent (table 1, fig. 1). 1/

Estimates made by the Bureau of Agricultural Economics, based on a migration survey in the spring of 1939, indicate that approximately 3,700 persons had moved into Yuba County from outside the State since January 1930, and were still living there at the time of the survey. Seventy percent of these persons had lived in the county more than a year, and 83 percent of them had arrived between January 1935 and April 1939. 2/ While the figure 3,700 is not large in absolute terms, it represents 65 percent of the total population increase in Yuba County between 1930 and 1939 and explains why this county ranks sixth in the State with respect to the ratio of recent migrants from outside the State to 1930 population.

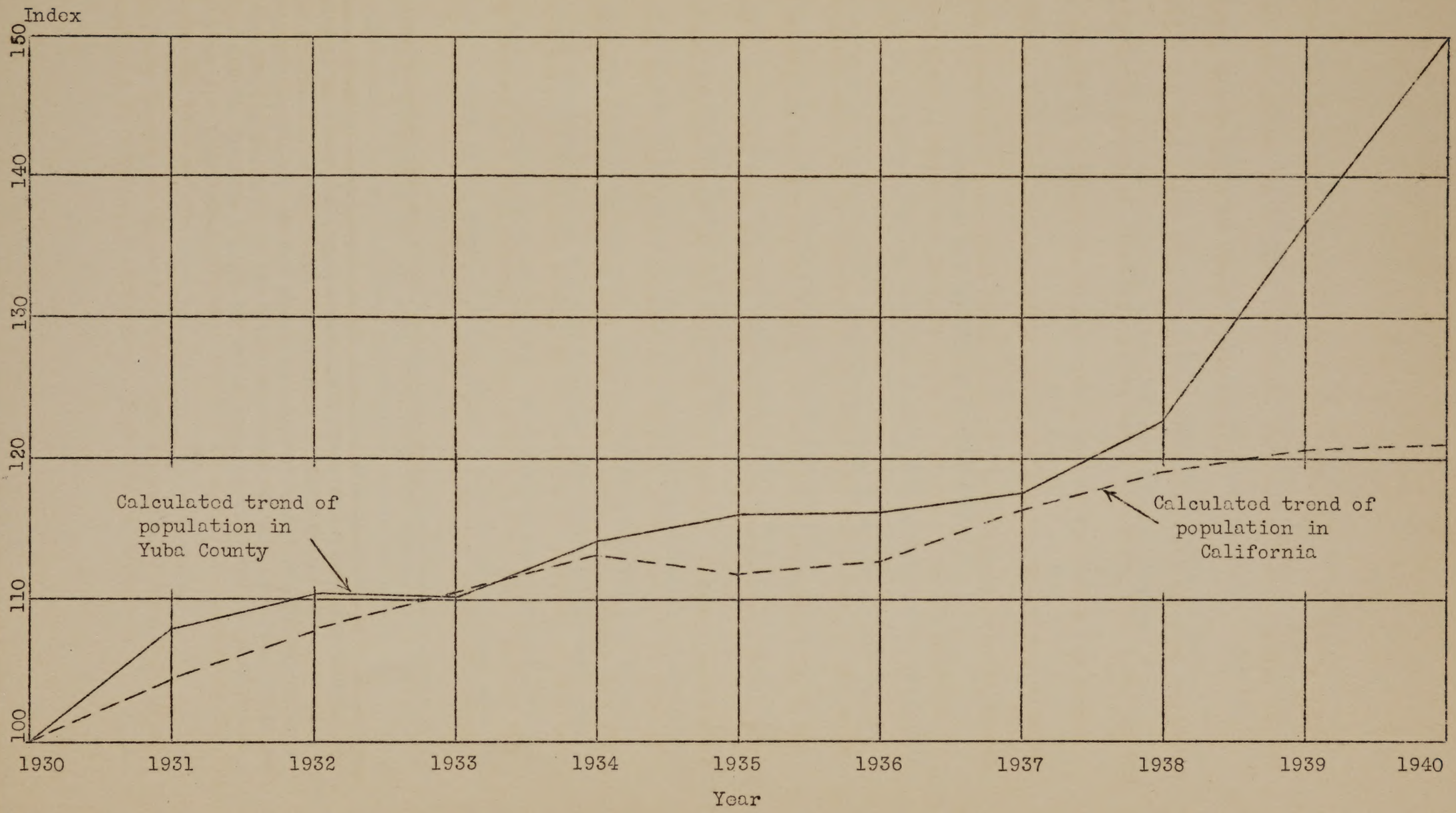
1/ Calculated by distributing, equally and progressively among the intervening years, the difference between the 1929-30 ratio of population to elementary school average daily attendance and the 1939-40 ratio, and then multiplying the annual ADA by these adjusted ratios. Because of significant changes in the actual ratio, the estimated population trend line for California shows a decline in 1935 which undoubtedly did not actually take place.

2/ Preliminary Report on Migration into Yuba County, 1930-39, Bureau of Agricultural Economics, Pacific Area, Berkeley, California.

Fig. 1

Population trends in Yuba County and California, 1929-30 to 1939-40
1929-30 = 100.

Based on Table 1



According to the survey of the Bureau of Agricultural Economics, 36 families per 1,000 of 1930 population moved into Yuba County from outside the State since 1930 and were still living there in 1939. The only counties which exceeded Yuba County in this respect were as follows:

Kern County - 51	families	per	1,000	of	1930	population
Nevada County - 51	"	"	"	"	"	"
Shasta County - 50	"	"	"	"	"	"
Tulare County - 46	"	"	"	"	"	"
Madera County - 43	"	"	"	"	"	"

GENERAL DISCUSSION OF EXPENDITURES

Total expenditures in the county, during the period under consideration, varied widely (table 3). 3/ Beginning with $888,500 in the fiscal year ending June 30, 1930, they reached their lowest point at $558,500 in the year ending June 30, 1934, following which there was a fairly steady increase to the 1939-40 figure of $1,160,000.

A breakdown of these expenditures by functions reveals great differences in the way they have changed. Health and Sanitation, for example, has increased from $11,000 to $21,500 between 1929-30 and 1939-40. While this is a great increase proportionally, in actual numbers and in relation to the total budget it is small. Also, it is entirely in keeping with the

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3/ It has been necessary to use data from many different sources, including Yuba County annual budgets, unpublished data secured from the County Auditor, County Superintendent of Schools, and Director of the County Welfare Department, and other materials from the State Department of Social Welfare and the State Department of Education. Use was also made of the Annual Report of the Financial Transactions of Municipalities and Counties published by the State Controller, and in classifying expenditures the headings used in these reports were followed as closely as possible. (See table 2).

growth of public health services in the State as a whole. During the same period, Protection to Persons and Property shows about a 30 percent increase, which amounts to a relatively small sum in actual dollars. The same may be said of General Government which, in the year ending June 30, 1938, was still only $4,000 above the 1930 figure. The last two years saw very substantial increases, but these were of a transient nature since they represented capital outlay for additions to the county buildings, especially the Court House and Hall of Records, for which $30,000 was spent in 1938-39 and $6,000 in 1939-40. The large item in Miscellaneous Expense in the year ending 1930 was for a Veterans' Memorial Hall. The gradual increase toward the close of the period represents outlays incident to the addition of several cemetery districts.

Expenditures for Highways and Bridges generally fluctuate a good deal. They are functions whose neglect is not felt immediately by the community, and, therefore, are among the first to be drastically curtailed in a drive for retrenchment during a period of business depression. On the other hand, they are susceptible to sharp expansion under pressure from well-organized political forces. The result is a rather erratic trend line (figures 2 and 3).

It is difficult to isolate the factors responsible for this wide fluctuation, but it seems certain that increased population was not an important cause; for, to judge from the findings of the migration survey, 33 percent of the newcomers moved into Marysville and 40 percent into the adjoining school districts of Ella and Linda. The majority of the remainder settled in the districts of Cordua and Wheatland, both well-settled communities. Hence, roadbuilding for new settlers has been unimportant.

Fig. 2

Public expenditures in Yuba County, 1929-30 to 1939-40, by governmental function, expressed in actual numbers.
Based on Table 3

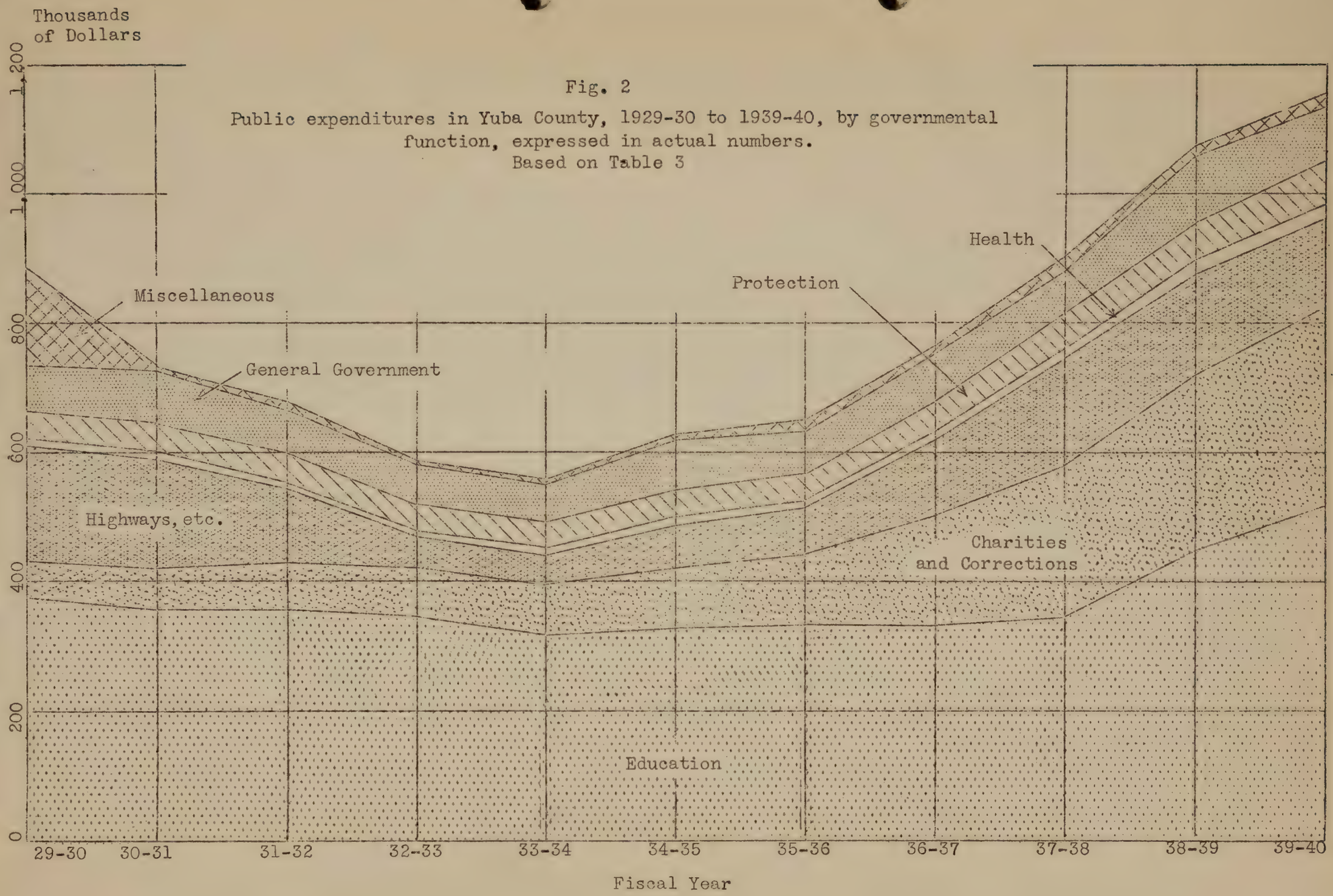
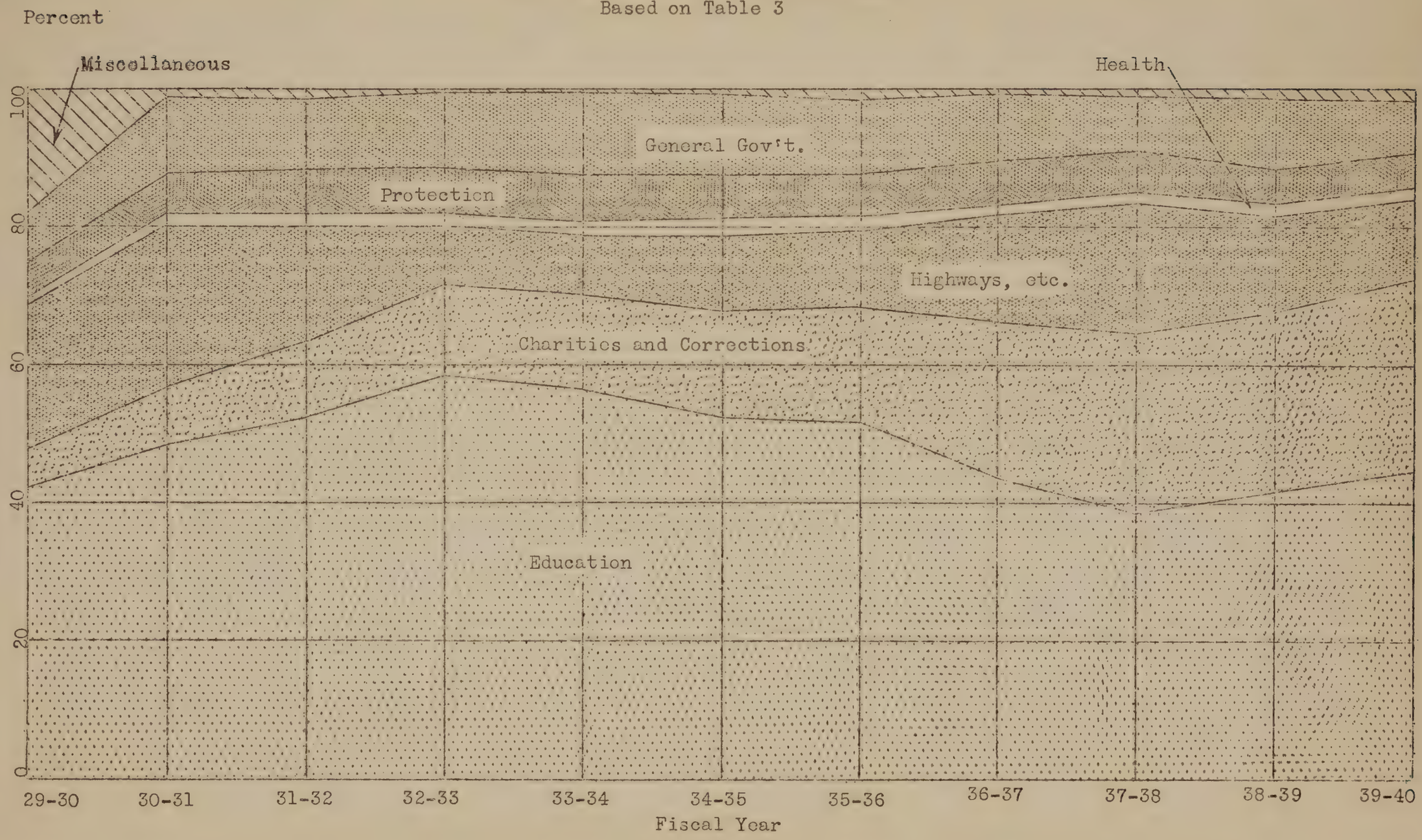


Fig. 3

Public expenditures in Yuba County, 1929-30 to 1939-40, by governmental function, expressed in percentages.
Based on Table 3



In marked contrast to the functions just discussed, those of Education and Charities and Corrections show great increase in expenditures. Moreover, because of the sums involved, they occupy a singular position in the budget, Education representing 45 percent and Charities and Corrections 27 percent of all expenditures in the fiscal year 1939-40. Because of their size and significant growth, it is necessary to examine them in greater detail, which will be done later.

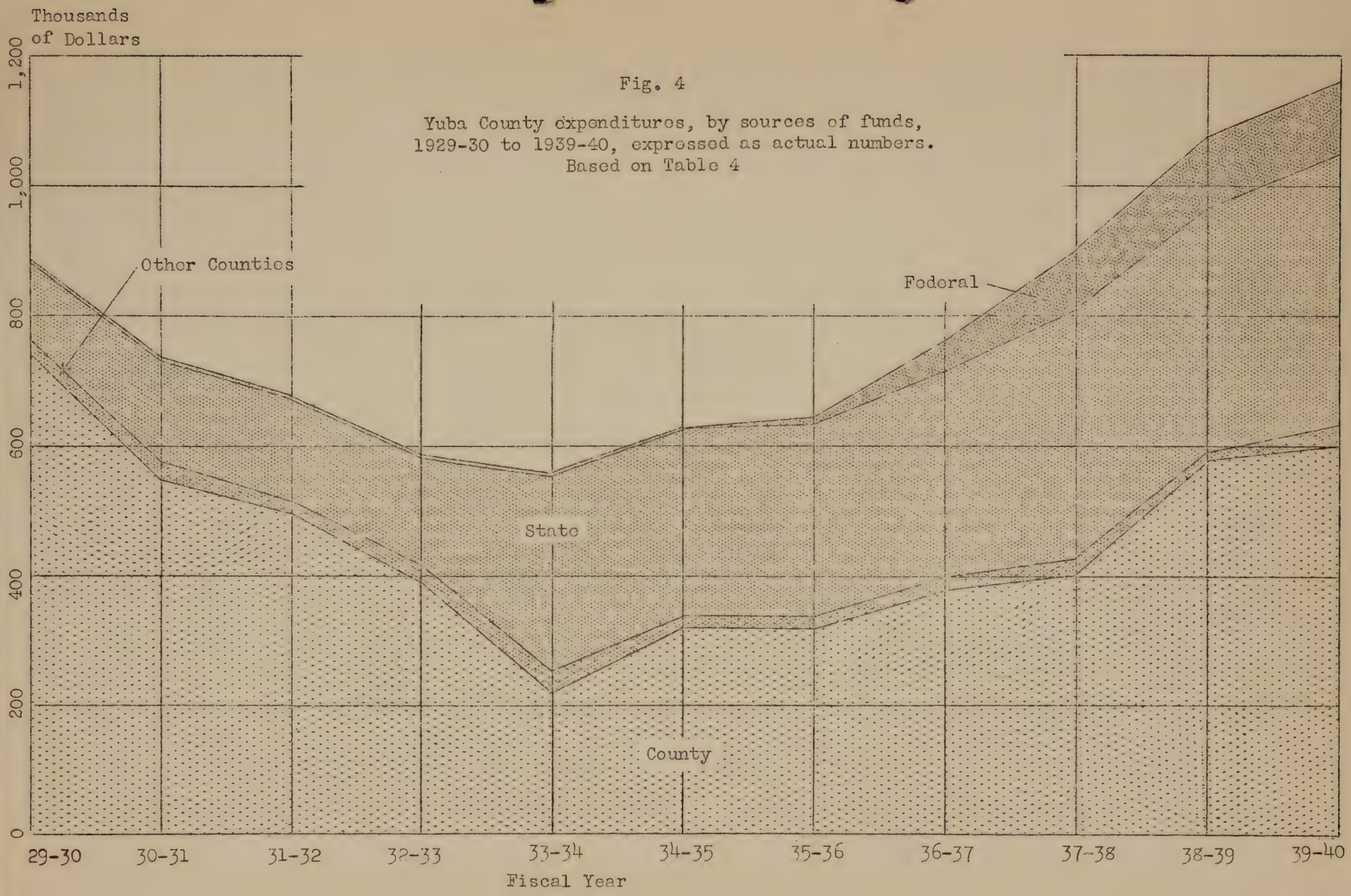
Functions other than these two are responsible for some definite increase in expenditures but the increase is so slight that the effect of migration, if any, defies detection. Nor can it be said that such increases as have been made during the decade are not solely the result of a general tendency to increase public services. Under normal conditions a 50 percent increase in population should have resulted in much greater increases in expenditures. A 65 percent increase in California's population in the decade 1920-30 was accompanied by a 198 percent increase of all county disbursements, or a per capita increase of 80 percent. Yuba County's expenditures show no such relationship.

SHIFT IN SOURCES OF FUNDS

In considering the rise in public expenditures in Yuba County, it should not be overlooked that increased payments have by no means been met entirely out of county funds. On the contrary, in the period under consideration total expenditures of funds raised locally by means of the property tax actually dropped 18 percent (fig. 4), the difference being made up by increased subventions from the State and Federal Governments.

Fig. 4

Yuba County expenditures, by sources of funds, 1929-30 to 1939-40, expressed as actual numbers. Based on Table 4



Locally raised funds, which paid for 86 percent of county costs in 1929-30, dropped to 45 percent in 1933-34, then rose somewhat unevenly to 55 percent in 1939-40. State funds spent in the county rose from 14 percent of the total in 1929-30 to 55 percent in 1933-34, and then fell away to 36 percent in 1939-40. Federal contributions remained less than one percent until 1935-36, from which date they increased to about 10 percent (table 4 and figs. 4 and 5).

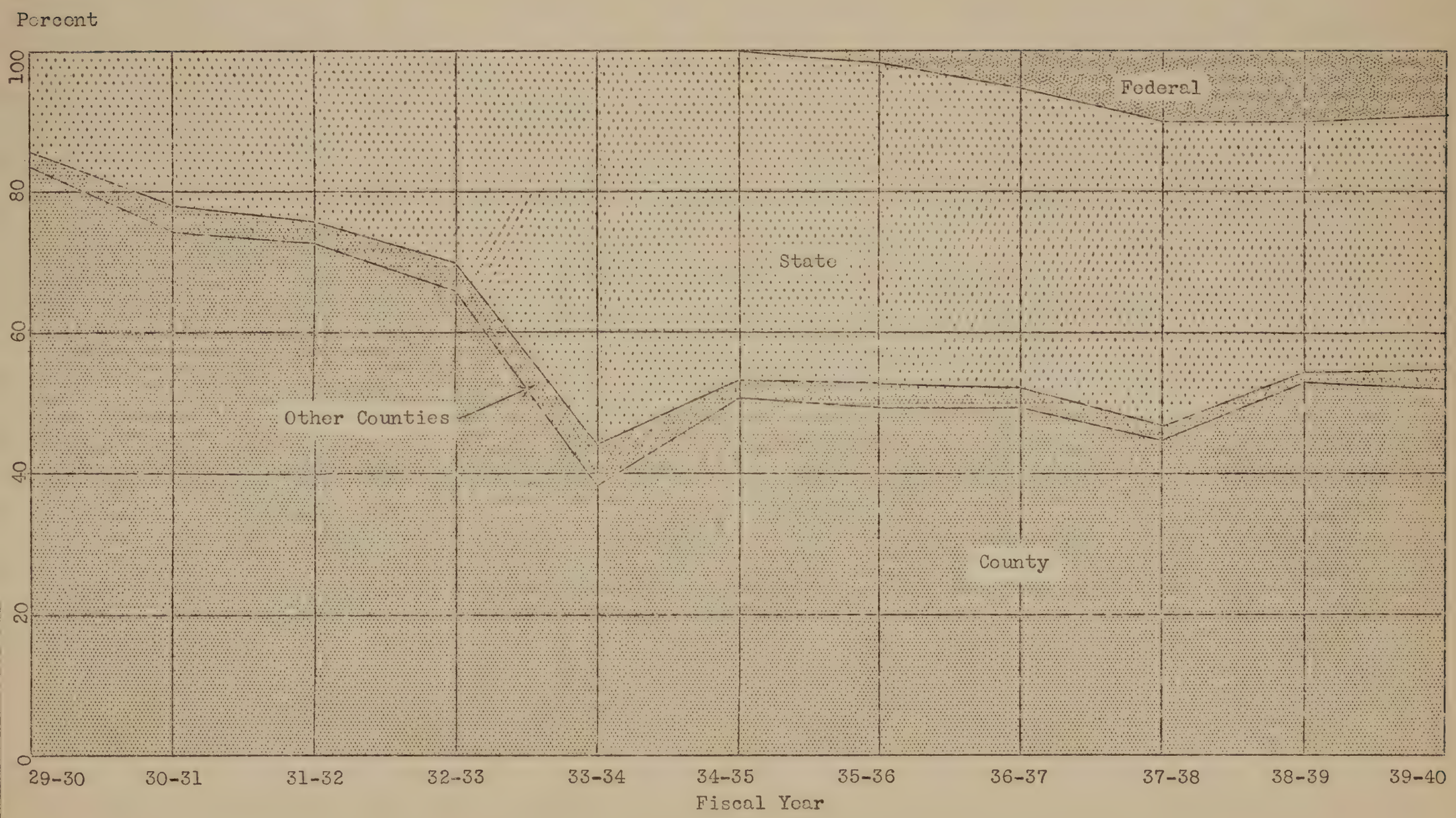
However, while receiving more money from outside sources, the county was also sending more money out. This is especially true with respect to the State Sales and Use Tax, which first became effective in 1933-34. In that year about $153,000 in sales and use taxes was collected in Yuba County, a sum greater than the increase in State subventions received in that year, and in 1939-40 collections were about $276,000.00. In addition, the State began to levy Alcoholic Beverage License Fees in 1933-34 and the State Personal Income Tax in 1935-36, although these last two levies are relatively negligible (table 5). It was impossible to determine the amount of gasoline taxes paid in the county, since the State collects these directly from the oil companies on the basis of total sales. However, the Gasoline Tax Program has been in effect much longer than the period under consideration and has introduced no new elements. The gasoline tax is the source of State funds granted to counties for road construction.

EDUCATION

As already indicated, one of the public functions that experienced a major expansion from 1929-30 to 1939-40, was education. Expenditures in this field increased from $373,430 to $518,913. In the years following

Fig. 5

Yuba County expenditures, by sources of funds, 1929-30 to 1939-40, expressed as percentages of total expenditures.
Based on Table 4



1929-30 there was a steady decline until 1933-34 when disbursements stood at $315,335 and even in 1937-38 they had risen to only $343,717. But the next year saw an increase of over $100,000 followed by another of about $70,000 in 1939-40 (table 6, fig. 6).

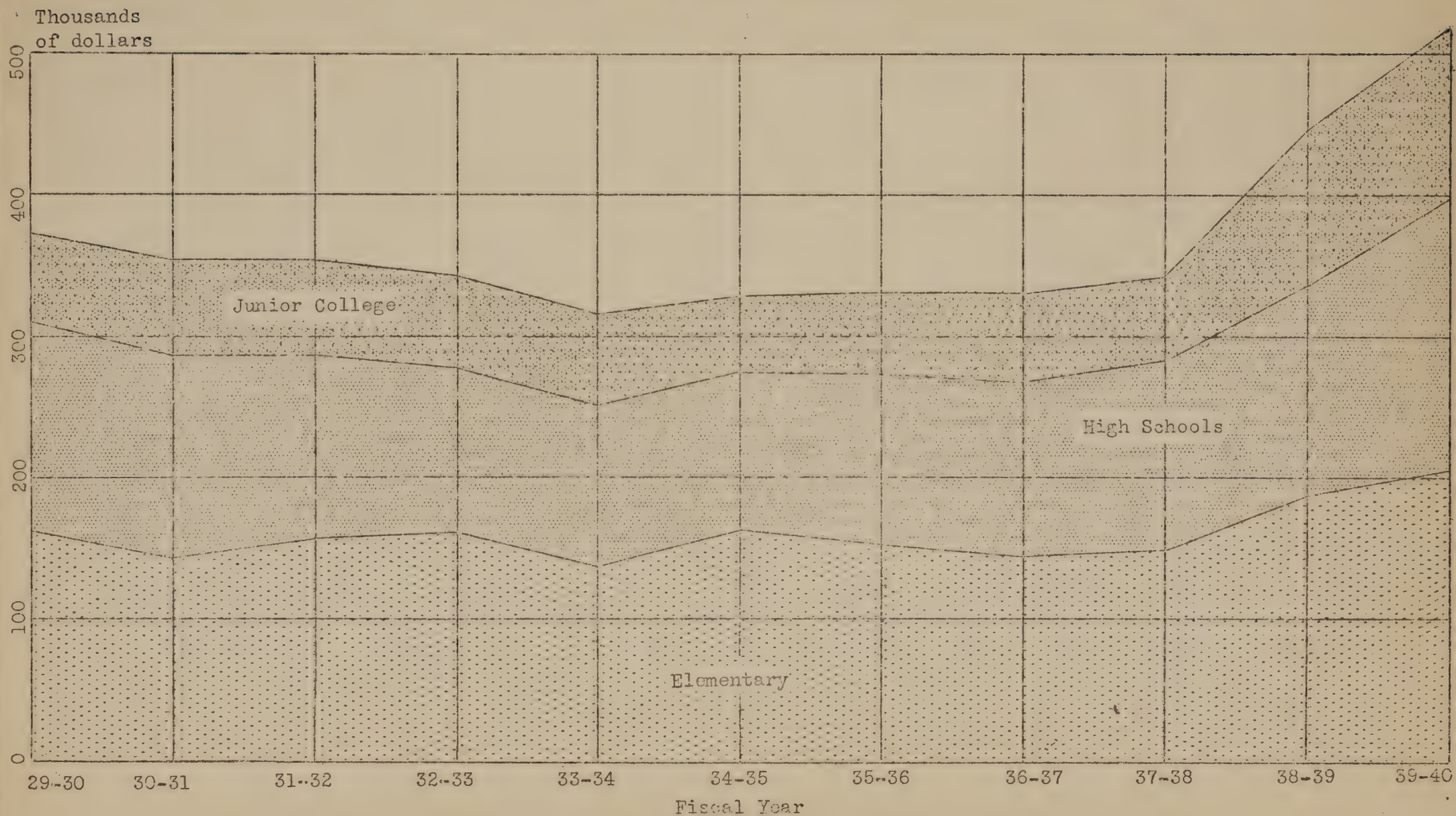
Expenditures for Junior College education remained very near the same figure throughout the period until the year 1938-39, at which time the county began the construction of a new Junior College, which accounts for the sudden rise (fig. 6 and table 7) from $55,000 in 1937-38 to $122,000 in 1939-40. During this period average daily attendance rose from 156 to 433 and subventions from the State increased from $17,000 to $28,500. Ample evidence that migration into the county has not been responsible for these increases is furnished by the fact that tuition money paid by other counties (table 7) increased from $17,500 to $31,000 in the same period, indicating that a considerable proportion of the increased enrollment had come from adjoining counties. It was not until the last few years that the Junior College had its own building. The High School facilities were used until a building program was undertaken in 1938-39 (table 10).

California has had legislation making high school attendance compulsory for upwards of 20 years. Hence, it might be assumed that the major changes in attendance in California high schools are those caused by population growth, a tendency which has been true of elementary school attendance for an even longer time. It might be expected, then, that the ADA in elementary and high schools would increase at about the same rate.

Such is not the case in Yuba County (table 8). While there was a distinctly greater rate of increase of attendance in the high schools as

Fig. 6

Public expenditures for education in Yuba County, 1929-30 to 1939-40, expressed in actual numbers.



compared with the elementary schools from 1929-30 to 1936-37, (amounting to 3.5 percent annually in the high schools compared to 2.9 percent annually in the elementary schools) after 1936-37 the relationship was reversed (fig. 7). Both levels of education definitely show the effect of migration, but while the elementary school annual rate of increase advanced to 9.6 percent, the high school rate increased to only 6.6 percent. However, for the purpose of studying expenditures, there is sufficient uniformity between the rates of increase in the two levels of education over the decade to justify treating them together.

The county's expenditures for elementary and secondary schools experienced a small decrease during the first few years of the decade and a sharp rise at the end. The portion directed toward capital outlay varied between 16 percent in 1929-30 and 6 percent in 1933-34, which was also the low point for all expenditures for elementary and secondary education (table 9, fig. 8). However, capital outlay rose sharply in 1938-39, and still higher in 1939-40. The highest expenditures for maintenance and operation were made in 1931-32, when $270,291 was disbursed, and the lowest, $233,575, in 1938-39. This last, it should be noted, was the year in which capital outlay began to increase. It appears (fig. 8) that the costs of maintenance and operation have remained very uniform throughout the decade, despite substantial increases in average daily attendance.

Capital outlay has varied widely between elementary schools and secondary schools over the last three decades. For the elementary schools, there have been sporadic outlays every few years since 1911 (the earliest date for which figures could be secured) at which time about $18,000 was spent. The highest annual outlay, $45,000, was in 1925 (table 10) and

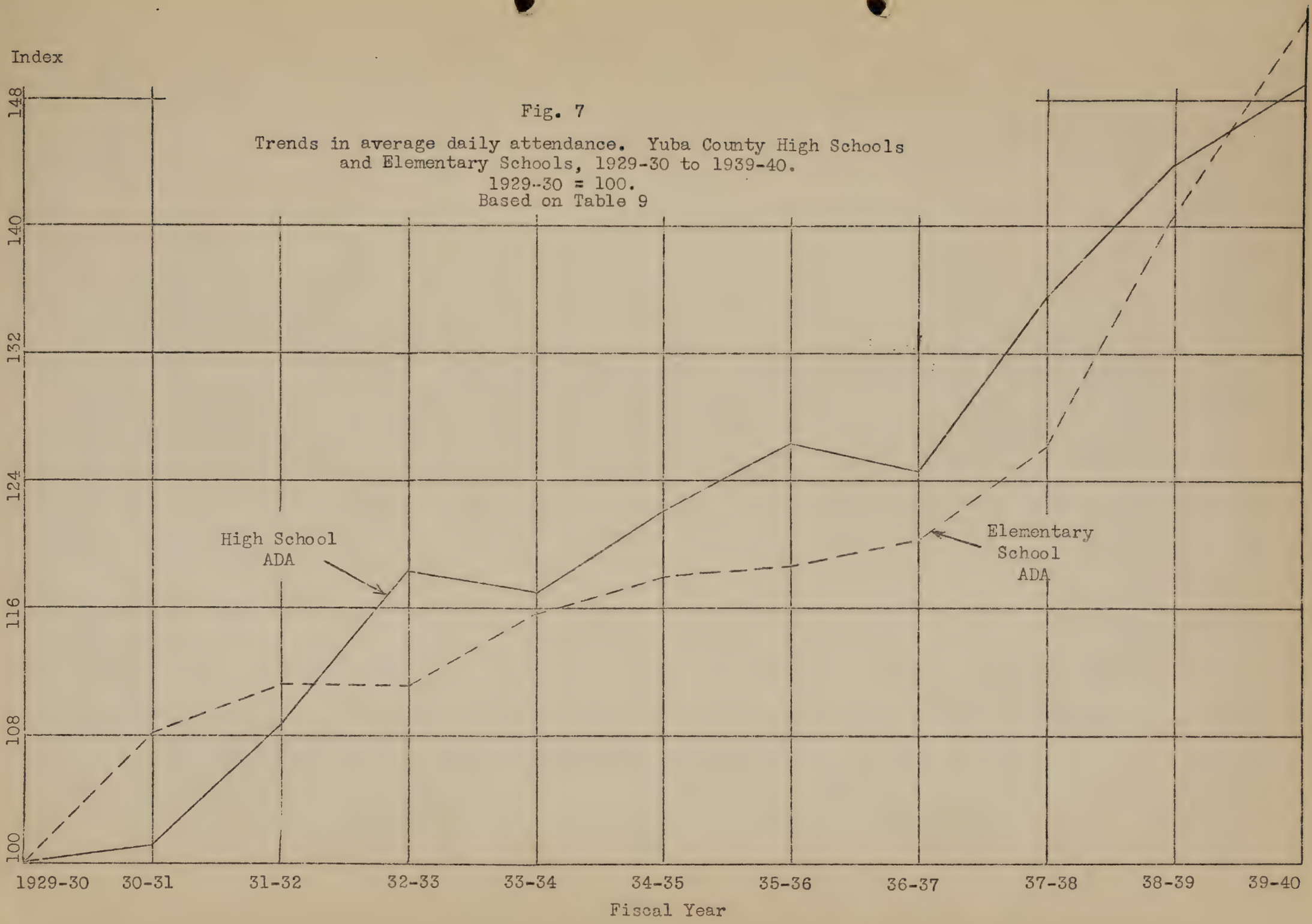


Fig. 7

Trends in average daily attendance. Yuba County High Schools and Elementary Schools, 1929-30 to 1939-40.
1929-30 = 100.
Based on Table 9

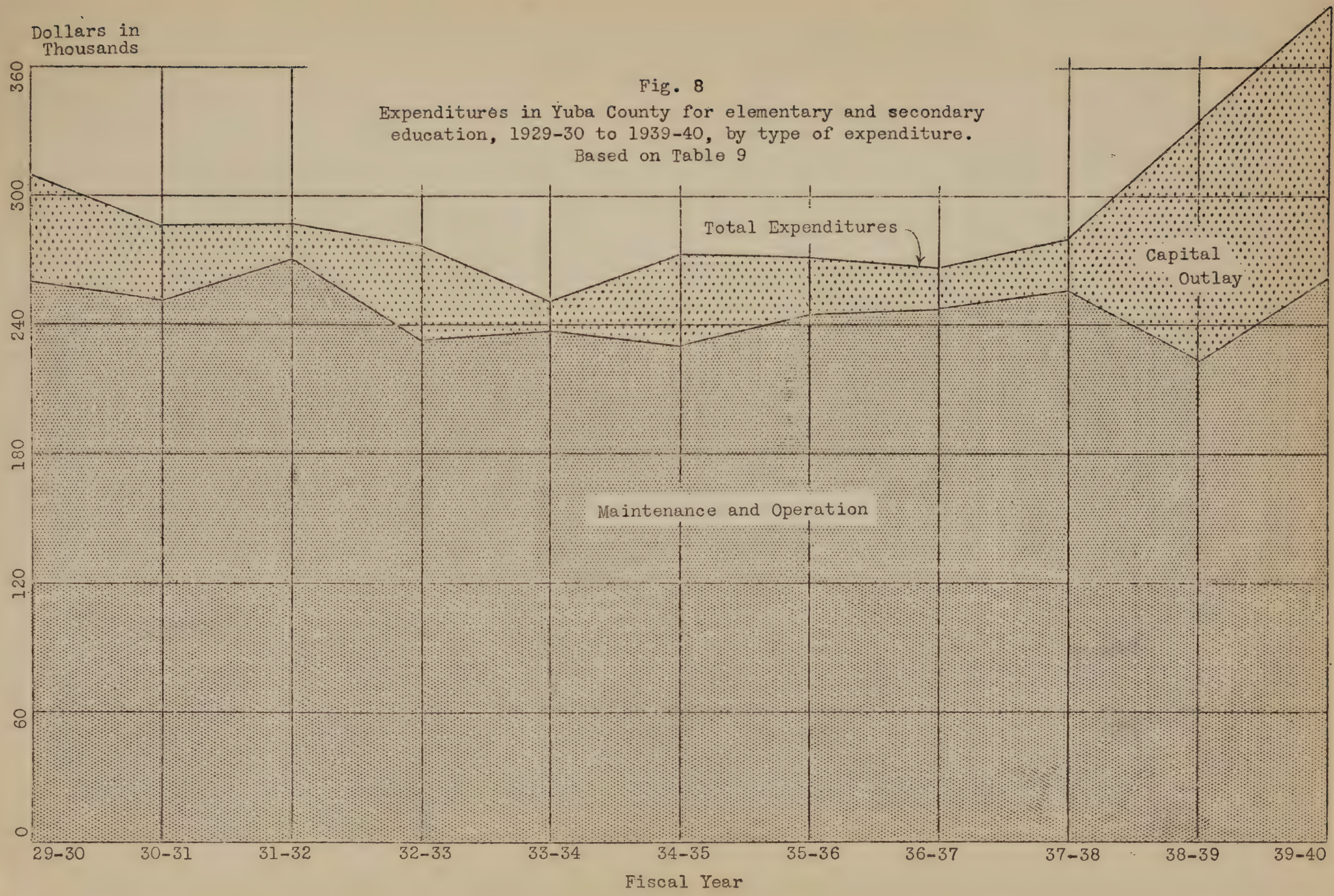


Fig. 8
Expenditures in Yuba County for elementary and secondary education, 1929-30 to 1939-40, by type of expenditure.
Based on Table 9

there was a peak period between 1922 and 1927 (fig. 9). Between 1927 and 1932 there was a low period, which was followed by an increase almost to the level of the earlier peak, although outlay per unit of average daily attendance continued to lag far behind.

In marked contrast to capital outlay for elementary schools, that for the two secondary schools at Marysville and Wheatland shows one decided peak and what may be the beginning of a second. Following an outlay in 1911 of $33,000 (table 10), there was an 11-year period of very low expenditures. Then, beginning in 1923, there was a period of great outlay for eight years (fig. 10). About $360,000 was spent in 1928. In 1932 there was a sharp falling off to about $10,000, at which level expenditures remained until 1939, when a program of expansion for high schools was begun. In that year $75,000 was spent, to be followed by $107,000 in 1940.

There are a few elementary school districts, notably those of Ella and Linda, in which increased capital outlay is directly traceable to migration. These districts have previously been referred to as being just south of the city of Marysville where considerable subdivision has taken place. The evidence on this point is quite convincing because only in these districts has there been any significant new construction during the last five years - the period of heavy in-migration. Only in the last two years out of this five-year period has capital outlay for all elementary schools in the county been appreciable (See table 10. 1939 - $35,869; 1940 - $20,018), and the districts that experienced heavy in-migration account for nearly all of this.

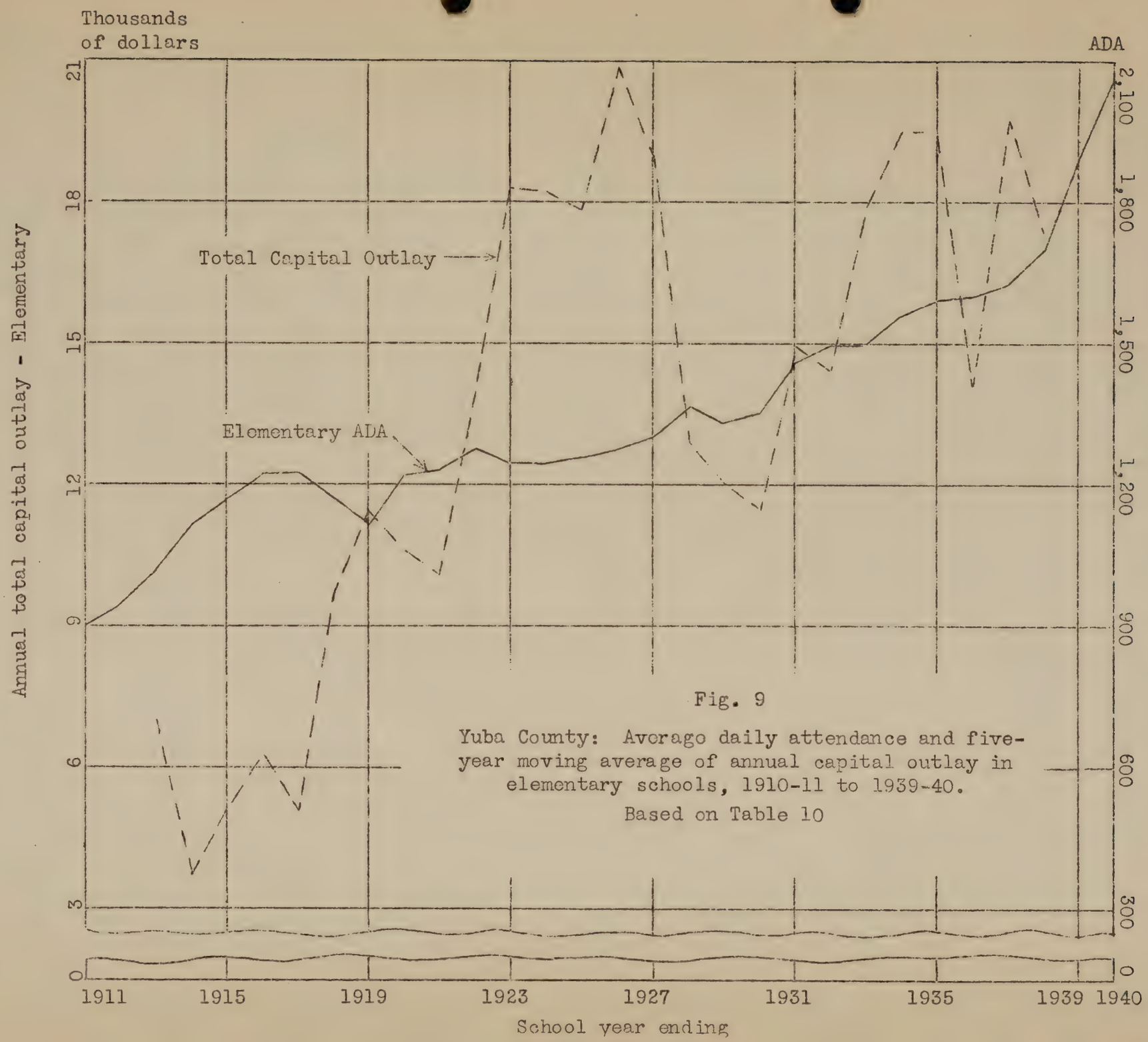


Fig. 9

Yuba County: Average daily attendance and five-year moving average of annual capital outlay in elementary schools, 1910-11 to 1939-40.

Based on Table 10

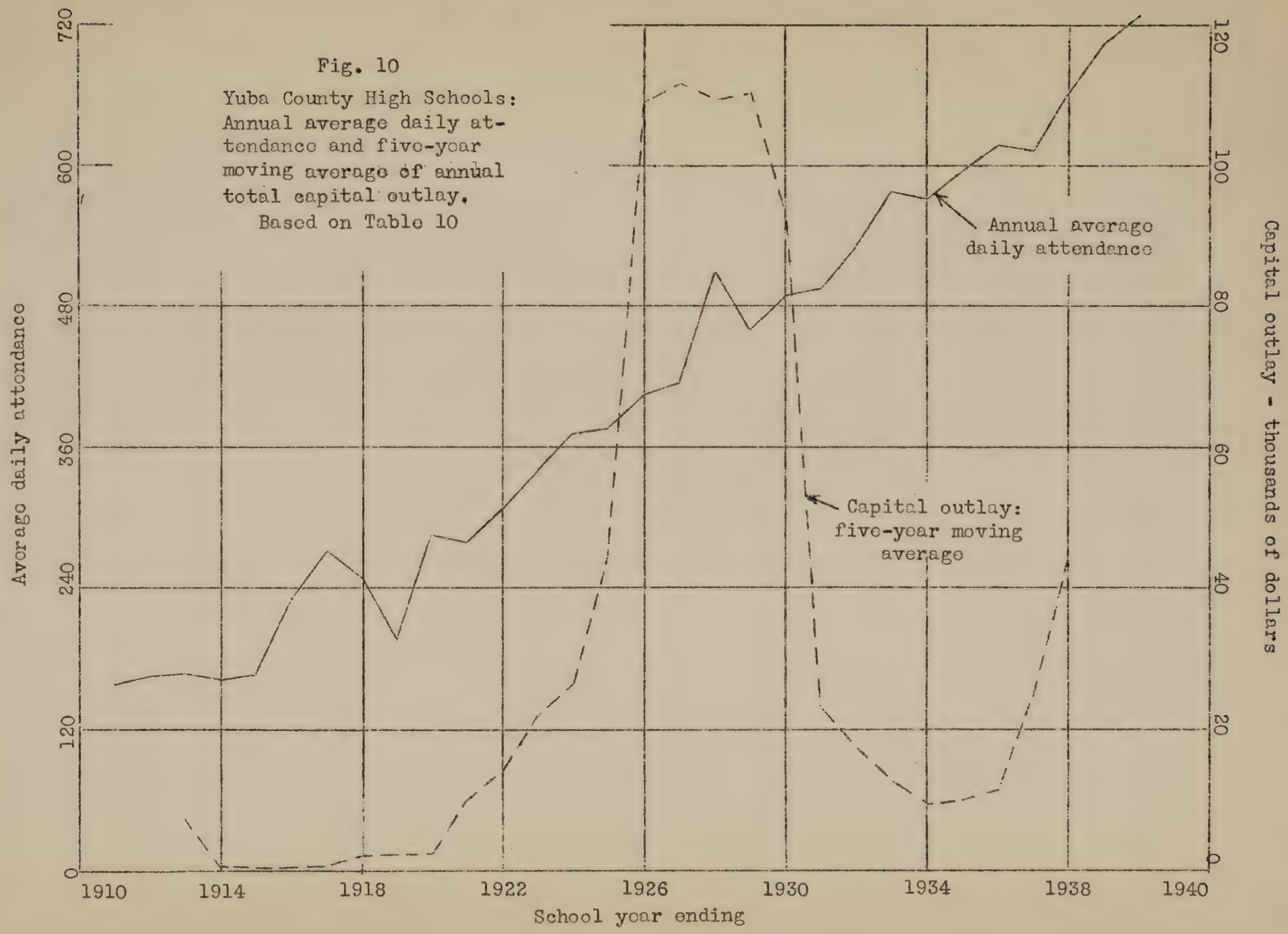


Fig. 10

Yuba County High Schools: Annual average daily attendance and five-year moving average of annual total capital outlay. Based on Table 10

	1939	1940
Ella District	$28,646	$ 2,173
Linda District	1,120	13,859
Marysville District	3,888	1,408
All others	2,215	2,578
Total	$35,869	$20,018

The district receiving the greatest number of migrants was that of the city of Marysville. However, Marysville, having already a large school population with commensurate facilities, was able to absorb the newcomers more readily than the rural districts indicated which, in 1930, were relatively unpopulated.

It is more difficult, if not impossible, to relate the increase of capital outlay to migration in the case of the county's two high schools. While it is true that the increase coincides with the years of heavy migration (fig. 1), it is also true that the increase in attendance in the high schools, as already shown, was steady and substantial throughout the entire decade. During most of this period, from 1932 through 1938, capital outlay was almost negligible, so it appears that during the last two years the high schools were merely catching up with necessary building deferred during the depression.

Since 1929-30 expenditures for education per unit of average daily attendance in the two lower levels of education have been on a decline, reaching their lowest point in 1933-34, and again in 1937-38, when expenditures were 70 percent of the 1929-30 figure (table 8). After 1937-38, an upward trend began to show itself, primarily the result of increased capital outlay (table 9). This decline in expenditures per ADA unit (table 8), appears to be directly related to increased attendance arising from increases in the county's population. Confirmation is found in the fact that, whereas

expenditures per average daily attendance unit dropped from an index of 100 in 1929-30 to a low of 70 in 1933-34 and 1937-38, total expenditures only once dropped as low as 81 (1933-34), the other lowest figure being 86 percent (1936-37). Furthermore, total expenditures for education reached an index of 125.4 in 1939-40, while expenditures per average daily attendance unit reached only 81.7 in that year (tables 8 and 11; fig. 8), substantially below the 1929-30 level.

A major change in the method of financing education took place during the decade under study. In 1929-30, and for the three following years, approximately 75 percent of county expenditures for elementary and secondary education came from county and district sources, while about 25 percent came from the State in the form of subventions. In 1933-34, these ratios were reversed, 4/ the State supplying about 73 percent of the funds and the county and districts 27 percent. For the next four years, the State continued to furnish between 65 and 70 percent of expenditures and the county between 30 and 35 percent, there being, however, a tendency for the county's share to increase, a trend that became pronounced in the last two years when the county's share rose to 43 percent (table 11). In spite of this upward trend, county and district funds spent were $69,000 less in 1939-40 than they were in 1929-30. It must be borne in mind in this connection that in the last year of the period the State collected over $276,000 in Sales and Use Taxes in Yuba County (table 5). Federal contributions remained negligible, being confined to approximately $1,500 until

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4/ The result of the Riley-Stewart Amendment and subsequent legislation.

1937-38, when they increased slightly. In 1938-39 there was a Public Works Administration grant of $16,387 for building high schools. Otherwise, Federal Funds have been granted primarily for vocational education (fig. 11).

From time to time there have been small payments of tuition money by other counties for pupils attending Yuba County high schools, but these, too, have been negligible. This is in decided contrast to the Junior College, which has benefited substantially from tuition money paid by other counties (table 7).

CHARITIES AND CORRECTIONS

Probably no group of budget items has created more concern than that for Charities and Corrections. This is easy to understand for this item of expense has risen from a comparatively minor place in the budget in 1929-30 to where it accounts for 27 percent of expenditures in 1939-40 (table 3; figs. 2 and 3). It has increased in actual numbers from $53,000 to $318,000, or 502.6 percent (Index: 602.6, table 12). All of the items under Charities and Corrections show increases, except expenditures for Probation, Detention, Reform School, etc. (table 13), which show a slight decrease. No item, however, approaches the phenomenal growth of expenditures for Aid to Needy Aged (old-age pensions), which were 3.8 percent of Charities and Corrections costs in 1929-30 and rose to 61.4 percent in 1939-40 (table 12). Because of its abnormal nature, and to avoid the distortion its inclusion would cause, the Aid to the Needy Aged item has been removed from the Charities and Corrections section and will be treated separately below.

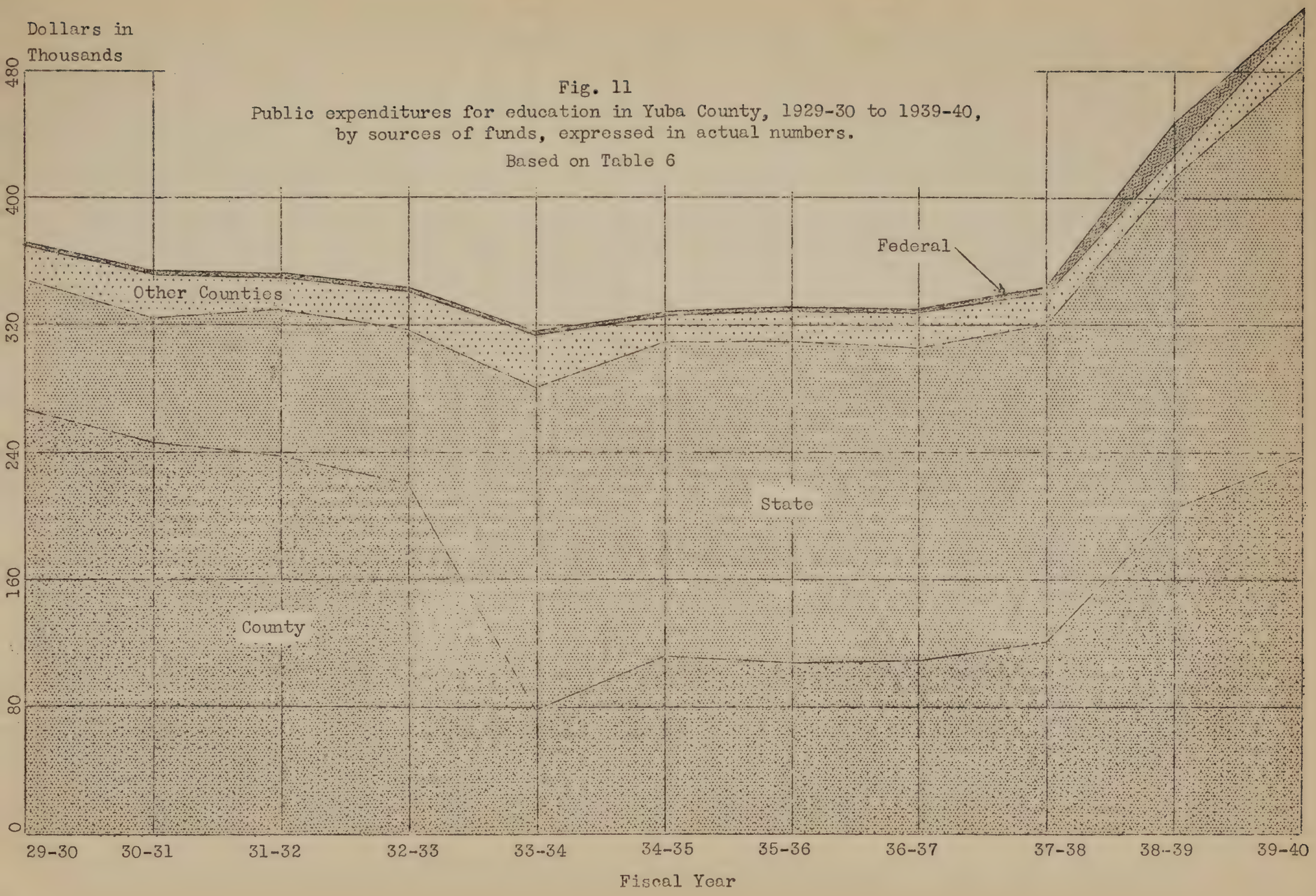


Fig. 11
Public expenditures for education in Yuba County, 1929-30 to 1939-40, by sources of funds, expressed in actual numbers.
Based on Table 6

County Hospital

With Aid to the Needy Aged removed, the largest item under Charities and Corrections is County Hospital and County Physician (fig. 12). The manner of listing in the county budget did not permit the separation of these two, so they are treated together. Nor does there seem to be much point in their segregation. Upon closer analysis (table 14) we find that both Salaries & Wages and Maintenance & Operations have undergone a rather steady increase, while Capital Outlay has been, as one would expect, sporadic. Also, Capital Outlay has only twice occupied a considerable place in the Hospital budget, in 1934-35 and 1935-36, when it amounted to approximately 25 percent.

The County's Hospital is one of its oldest institutions, having been established about 1860. The present building was constructed in 1874. Except in emergency cases, only charity patients are cared for. From the fiscal year ending June 1914, to that ending June 1930, the number of cases admitted annually averaged about 235, and showed no tendency to increase. Admissions were higher in 1914 than in 1930; but in 1931 they began to increase sharply and continued to do so with occasional slight setbacks until they reached 1,312 in 1939-40, six times the 1929-30 number (fig. 13). In terms of expenditures per patient, this means that whereas $113.21 was spent per patient in 1929-30, only $31.05 was spent in 1939-40, a drop of 73 percent.

Two primary causes can be advanced for this increase in case load: The effect of the depression on the original population of Yuba County, and recent migration of indigents. That the depression was a major factor is obvious, since the steep rise in number of admissions began in the year

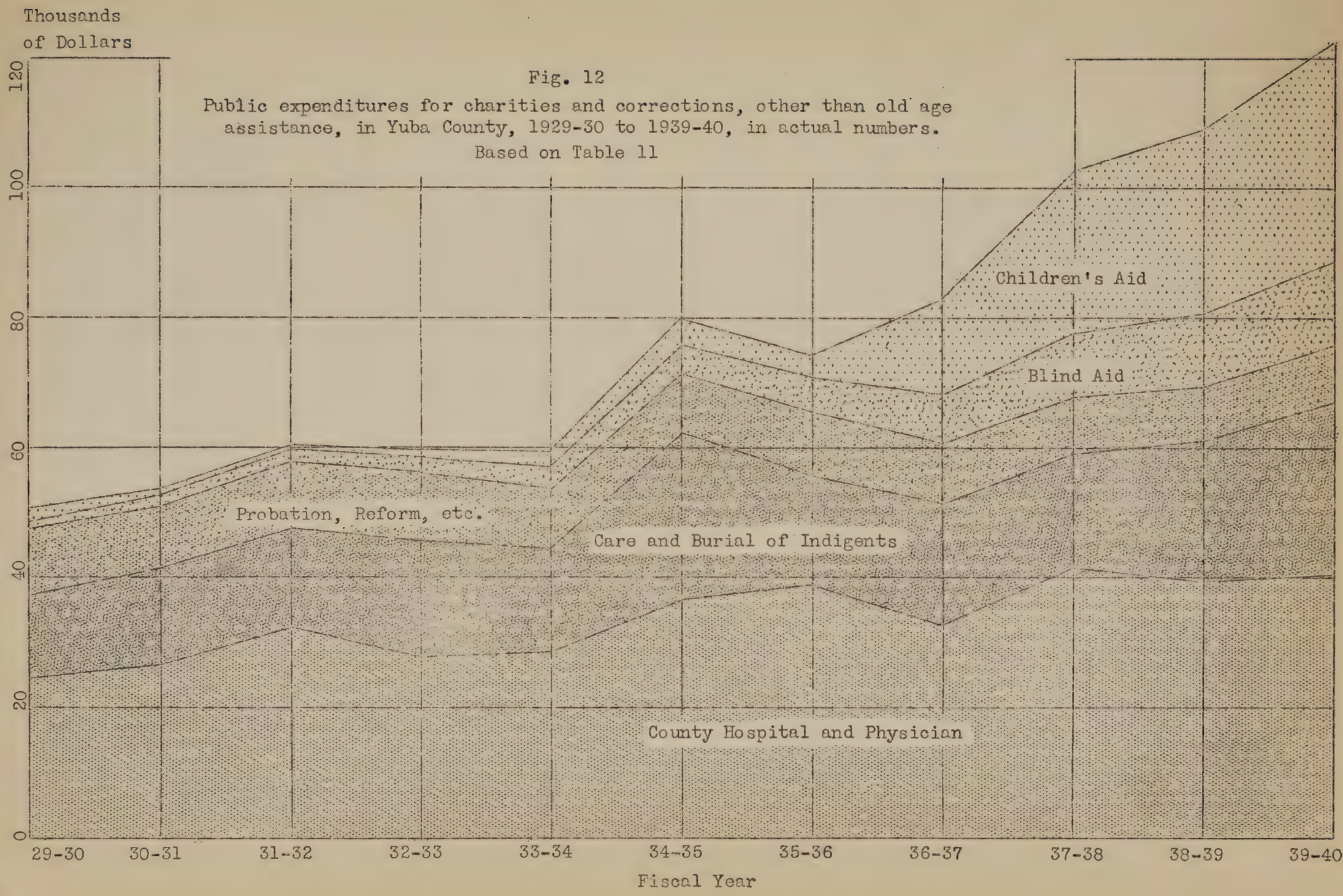


Fig. 12

Public expenditures for charities and corrections, other than old age assistance, in Yuba County, 1929-30 to 1939-40, in actual numbers.

Based on Table 11

Fig. 13

Admissions to Yuba County Hospital, by year 1914-1940.

Based on Table 15

immediately following the depression's onset, 1931, and four years before the Dust Bowl refugees began to arrive in California in any considerable numbers. These earlier admissions must have been mostly Yuba County residents who could no longer afford to pay for hospital care. The increase in admissions after 1935 was undoubtedly influenced by distressed migration.

In order to secure a better picture of the character of the patient-load, the hospital's admission book was carefully analyzed. Using the complete record of admissions for the fiscal years 1919-20 and 1929-30, a 50 percent sample of the 1934-35 and a 20 percent sample of the 1939-40 records, sex, age, birthplace, race, occupation, length of stay in State and county, and nature of illness, were abstracted.

It was found that the average age of the patients had declined from 53 years in 1919-20 to 35 years in 1939-40 (table 16). While in 1919-20 men, women, and children admitted were in the ratio 96:4:0, in 1939-40 they were in the ratio 41:40:19. In 1919-20 there were no obstetric cases; by 1939-40 they had risen to 22.5 percent of all admissions. These changes appear to indicate that the function of the Yuba County Hospital has changed from that of an Old People's Home (or more correctly, Old Men's Home) to that of providing all types of medical care for those unable to pay for it. This, of course, is in line with developments elsewhere.

The average length of residence in the county of admitted patients dropped from 12 years in 1919-20 to 7.5 years in 1939-40, while the average length of residence in the State dropped from 29 years to 13 years. The proportion of patients who had been in the county one year or less dropped from 39 percent to 22 percent in that period, while those who had been in the State one year or less dropped from 9 percent to 7 percent. Particularly

significant is the fact that the proportion of patients who had been in the State only five years or less rose from 15 percent to 45 percent between 1929-30 and 1939-40 (table 16). During the same period, the proportion of patients who had resided in the county five years or less rose from 51 percent to 65 percent.

An examination of birthplaces of patients admitted to the hospital reveals significant changes in origin (table 17). In the earlier years, the birthplaces of patients were distributed fairly uniformly over the whole United States, but in 1939-40, 38 percent of the patients were born in the four "drought" States of Oklahoma, Texas, Missouri, and Kansas, Oklahoma alone representing 17 percent.

To summarize, the increased burden on the Yuba County Hospital appears to be due to the depression of the thirties, which increased the number of Yuba County residents who could not pay for hospital care, and which necessitated a change in the hospital's function, from that of providing a home for superannuated old men to that of providing all hospital facilities for those who are unable to pay for them; and, finally, to an influx of destitute people from outside the county whose circumstances can also be traced to the effects of the depression.

It must be borne in mind that there has been a nationwide tendency to expand various public services, including medical care, and considering the increase in population, it can hardly be said that the county's hospital expenditures have grown unduly. Per capita costs were only slightly higher in 1939-40 than they were in 1929-30, although total expenditures were 67 percent higher (table 14). On the other hand, there is much evidence that present facilities and services are not adequate and should be expanded considerably.

Aid to Needy Blind

Aid to the Needy Blind has increased from $740 in 1929-30 to $12,500 in 1939-40 (table 13). However, this is a relatively small item, and the Federal Government pays a considerable part of it under the Social Security Program. It does not appear necessary to discuss it further, since the limited number of blind people precludes this item from ever reaching a large figure.

General Welfare

General Welfare (table 13) has been made a kind of catch-all for purposes of this study. It includes the Welfare Department, care and burial of indigents, and, before the State assumed that function, unemployment relief. It does not, however, fluctuate as much as might be expected, although its gradual increase is interrupted by a peak in 1934-35, that being the year the Welfare Department was inaugurated. It still includes care of unemployable indigents. Part of the substantial increase for this item in the 1939-40 budget appears to be due to allowance for emergencies. (Budget figures for 1939-40 as cited here do not, of course, represent actual expenditures, but the amounts allowed by the County Board of Supervisors). Expenditures in the Welfare Department include the administrative expenses of all the other activities in Charities and Corrections with the exception of the County Hospital, Probation, Detention, and Reform School. It does, however, cover Social Work aspects of the hospital; for example, investigation of eligibility.

Aid to Needy Children

Aid to Needy Orphans, Crippled and Dependent Children, as with the other two categorical aids, Blind Aid and Aged Aid, has been greatly stimulated by the inauguration of the Federal Social Security Program in 1935. Prior to that time the care of needy children was the joint responsibility of the State and county governments only, the State on a mandatory and the county on a voluntary basis. In the year 1936-37, Federal funds were made available, provided they were matched by State funds, and from this time onward Aid to Children increased at a considerable rate (fig. 12).

Prior to 1936-37, when the Federal program went into effect, needy children were cared for in various ways, not now readily determinable. Most of the expenditures were reported in the budget under other headings, only a small portion being recognizable as Aid to Children. It is possible, therefore, to present reliable figures for only the last four years of the period being studied (table 18). In 1937-38, with a case load of 38, total expenditures were $15,500, making an average expenditure of $401.36 per case. This had risen, by 1939-40, to $34,500 for a case load of 69, or $500 per case. (It should be pointed out that one case may represent several children.) There was a great variation in the amounts paid by the three levels of government, probably due to the necessity of adjustment in the early stages of the Federal program. Thus, in 1939-40, county, State, and Federal contributions stood in the ratio of 30 percent, 46 percent, and 24 percent, respectively, while in 1938-39 they stood in the ratio of 51 percent, 32 percent, and 17 percent, and in 1937-38 they were -5 percent, 75 percent, and 30 percent. In other words, in the last-named year, the

county received in subventions for aid to children, more money than it paid out, a situation that was remedied the following year (table 18).

Aid to Needy Children is another of the public services which is commonly thought to have been expanded primarily by distressed migration. Data made available by the County Welfare Department do not support this opinion (table 19). If, for purposes of analysis, we can accept as a definition of a distressed migrant - any recipient of some form of public assistance and who came to California subsequent to 1935 - the following interpretation of data can be made.

Of the 196 children receiving aid as of June 1940, 136, or 69 percent cannot be classed as the children of distressed migrants because:

(a) They were born in California prior to 1935, the year in which distressed migration from the Dust Bowl is usually considered to have begun, or

(b) They were born outside of California but arrived in this State prior to 1935.

Twenty-nine children are possibly, but by no means necessarily, the children of distressed migrants because they were born in California since 1934, and may have been born of migrant parents. Thirty-one could be the children of distressed migrants because they came into the State since 1934, and are recipients of public assistance, but there is no assurance that they definitely are.

In other words, 60 (29 + 31), or 31 percent, is the highest number of children whose care under this program could possibly be directly related to the distressed migration of the late thirties. Undoubtedly the actual number is much lower since a large proportion of those born in California

since 1934 are unquestionably the children of people who were living in California before the period of distressed migration.

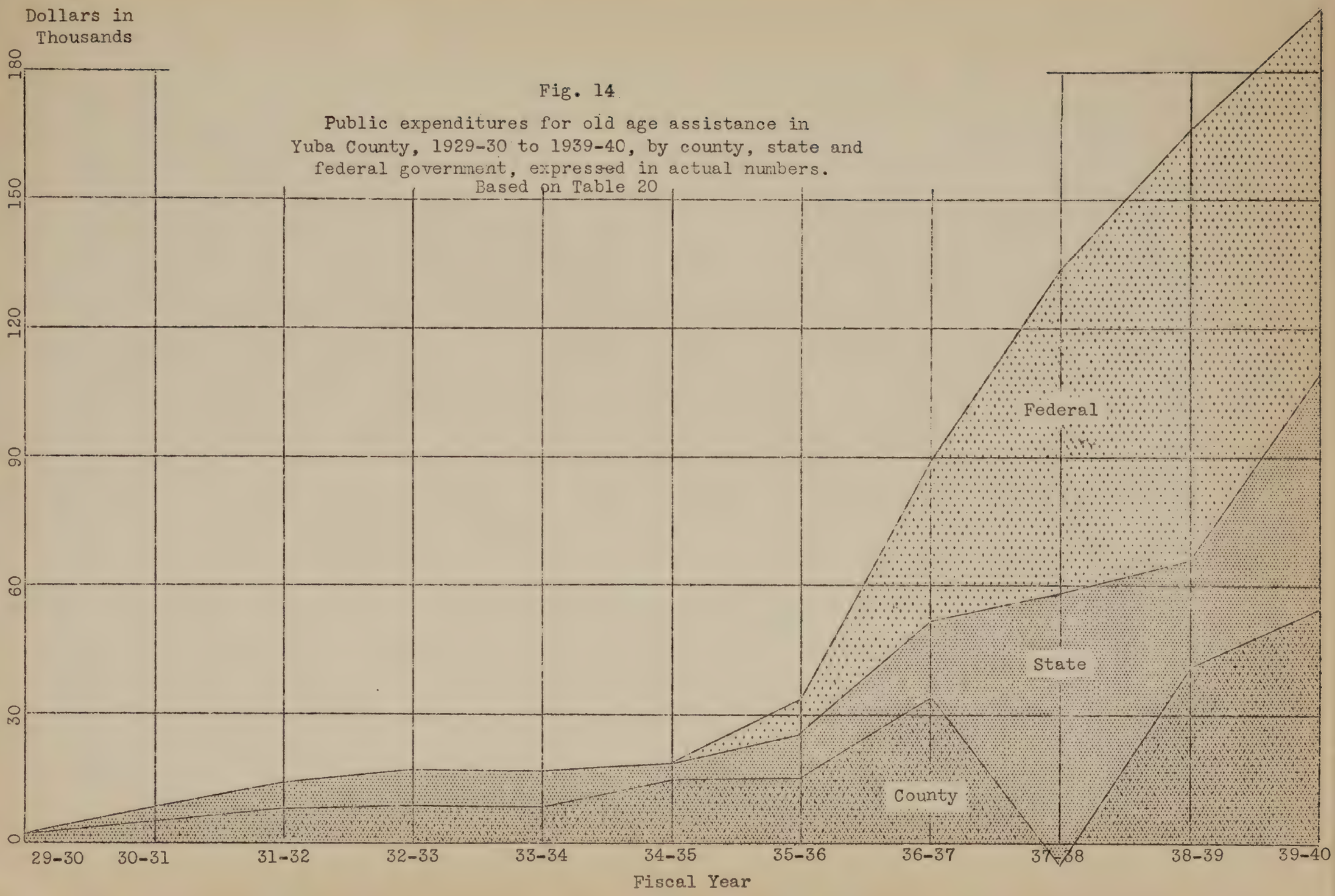
Aid to Needy Aged

No other single item in the Yuba County budget has caused more concern than Aid to the Needy Aged. The figures are indeed spectacular (fig. 14). In 1929-30, which was also the year in which the State inaugurated its program of sharing half the expense of caring for the aged and the year of Yuba County's first application for aid, this expenditure was $2,013 (table 20). Since that date it has increased steadily, except for a leveling off between 1932-33 and 1934-35, and a very slight retrogression in 1933-34. In 1935-36 it rose to $33,294. For the year 1939-40, the Board of Supervisors approved $195,000 for pensions, nearly 17 percent of the total county budget. At the beginning of the decade this item amounted to 18 cents per capita for the county as a whole, while in 1940 it was $11.47 (table 20). In terms of case load, the picture is also startling, but less so than in terms of expenditures. This is due to the increasing liberalization of the Old Age Security Program since the passage of the Federal Social Security Act in 1935.

Phenomenal though Yuba County's expenditures for Old Age Assistance may appear, they lose all uniqueness when compared to pension expenditures in the State as a whole. It was possible to secure these figures for only certain years of the decade but they are, nevertheless, illuminating. Taking the fiscal year 1934-35 as equal to 100, it is found that in terms of expenditures the State figure was higher in 1938-39, having an index of 986 compared to Yuba County's 892 (table 21). In terms of case load, the

Fig. 14

Public expenditures for old age assistance in Yuba County, 1929-30 to 1939-40, by county, state and federal government, expressed in actual numbers. Based on Table 20



index for both State and county remains about the same each year, the county's being higher in 1935-36, but lower in the following years, although it was only slightly less in 1938-39 (fig. 15).

The question as to whether the inter-state migration of refugees of the last five years has had any influence on expenditures for old age assistance is one which can be rather quickly disposed of in view of the fact that eligibility requirements call for residence in the State of five years out of the last nine. As of 1940, therefore, the distressed migrants of the late thirties cannot have become eligible. Only 45 of Yuba County's 523 cases, or 8.6 percent, came into the State since 1930.

A rather different picture is presented by the dates of arrival into the county (table 22). One hundred and eighty-one, or 35 percent, came to the county since 1930, and 74 of these, or 14 percent, since 1935. This is entirely consistent with Yuba County's exceptional population growth since 1930 (table 1), but it appears that Californians, quite as much as "foreigners", have found the county sufficiently attractive to make it their home. It should not be overlooked that 59, or 11 percent, of the old age assistance cases had lived all their lives in the county, and 171, or 35 percent, were lifelong residents of the State.

It would appear from the evidence presented above that, contrary to popular opinion, recent distressed migration has had little or no direct influence on the rising costs of old age pensions. The explanation of this trend is to be found, rather, in other more fundamental economic and social changes that have characterized the last decade - in the general economic conditions that brought the whole social security program into existence in the first place and the subsequent liberalizations that have gradually been

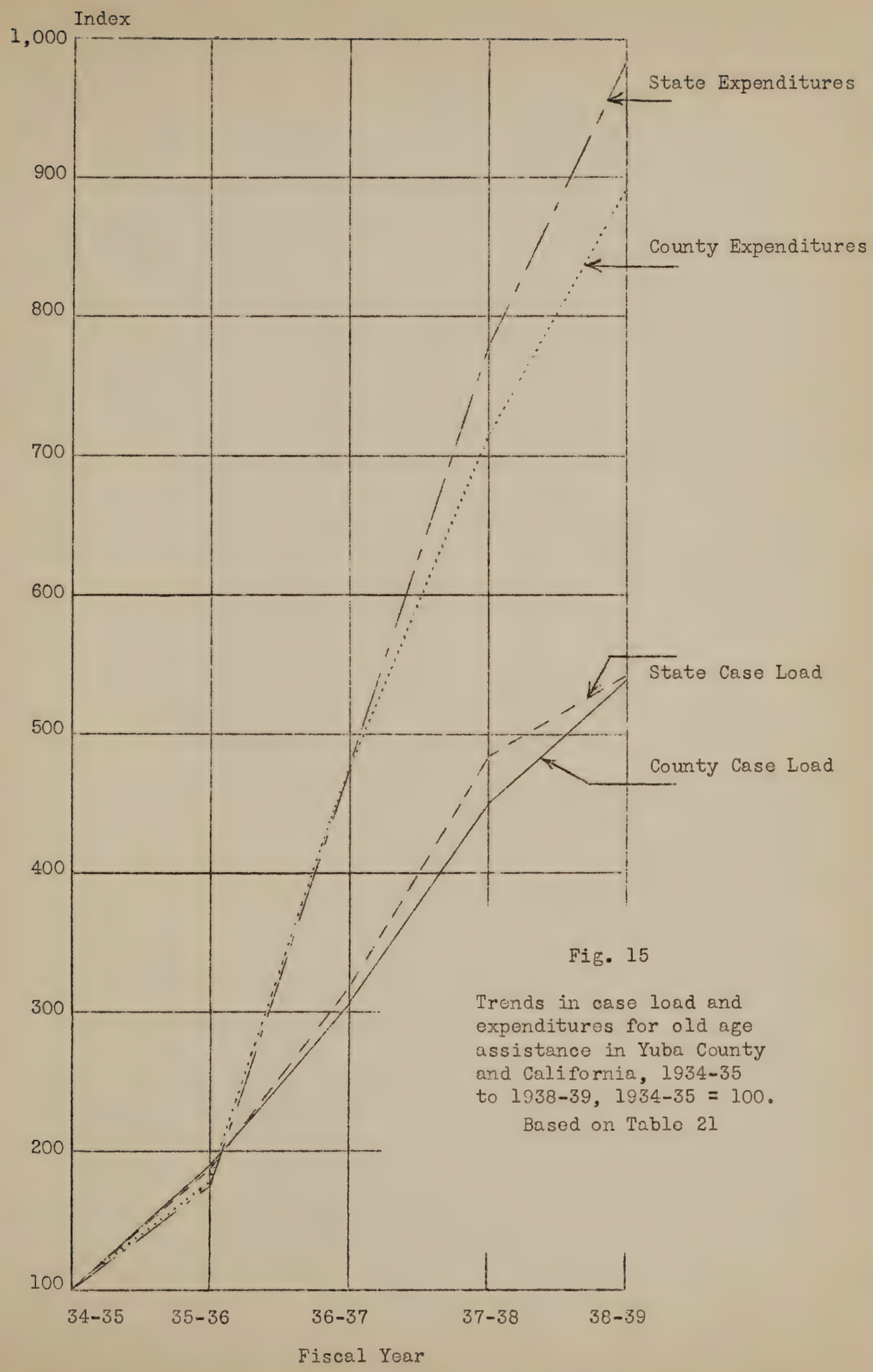


Fig. 15

Trends in case load and expenditures for old age assistance in Yuba County and California, 1934-35 to 1938-39, 1934-35 = 100.

Based on Table 21

adopted as part of the State and National program, such as raising the amount of the payments and lowering the age requirement.

As already indicated, the cost of maintaining the county's aged is by no means borne by the county alone. Whereas Yuba County paid 100 percent in 1929-30, its share had dropped to 37 percent by 1936-37, the first full year in which the Federal Government participated. In the next year the county spent minus 4 percent; in other words, less than it received from the State and Federal Governments. This was due to the difficulty of getting Federal participation stabilized. In 1939-40 it expected to pay 28 percent, as did also the State government, while the Federal contribution was expected to be 44 percent. The present Federal program provides for grants-in-aid to the extent of 50 percent of total costs.

UNEMPLOYMENT RELIEF

Yuba County's expenditures in taking care of the unemployed in the earlier years of the decade and of the unemployables later have been placed under the sub-heading "General Welfare" (table 13) of the general heading "Charities and Corrections." In no year are they particularly great. Until May 1934, the counties in California were responsible for all administration and disbursements of unemployment relief. Until the end of the fiscal year, 1931-32, counties received no financial assistance. During the next two years, until December 1934, many counties received loans from the State and grants and loans from the Federal Government, that being State and national policy. From May 1934 to August 1935, approximately, the administration of relief for unemployed employables, both direct and work relief, was the responsibility of the State Relief Administration. After August

1935, the State Relief Administration continued to be responsible only for direct relief to employables, and Federal Works Progress Administration administered work relief. Hence, since May 1934, Yuba County has been responsible only for those who are destitute and unable to work, the so-called unemployables.

Because of the great variations in policy and practice in unemployment relief, it is difficult to secure financial figures that are consistent. It appears, however, that there were no outright State expenditures in Yuba County until the fiscal year, 1934-35. In that year the State Emergency Relief Administration spent, or incurred obligations for, $43,169 in Yuba County. In 1935-36, expenditures dropped to $22,893, and from that point on continued to rise until they reached $194,105 in 1939-40. These figures do not include administrative expenses, such as investigation and accounting, but represent solely benefits paid.

The history of the activities of the Works Progress Administration, now the Work Projects Administration of the Federal Works Agency, in Yuba County, is even more nebulous than that of the State Relief Administration. Only odd figures as to WPA expenditures could be secured. For example, by June 1940 a total of $375,664 had been spent in Yuba County. 5/ This includes sponsor's contributions. Between March 4, 1933 and June 30, 1939, $217,086 was contributed by the Federal Government for Federal work relief programs. 6/ Fortunately, excellent case load figures were available from

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5/ Supplied by Northern California office Work Projects Administration, San Francisco.

6/ County Reports of Federal Expenditures. Report No. 10, Vol. 1, Office of Government Reports, 1940. (Mimeo.)

November 1935 onward (table 23). 7/ These appear to show that the WPA was in part responsible for the disappearance of the SRA case load in the summer of 1936 (fig. 16). The case load reached its peak in Yuba County in March of that year. It then declined to its lowest point, from 9 to 15 cases, in the period July 1937 to January 1938. Direct relief by the State fell very low in the months of September and October 1937, which seem to have marked a low point in unemployment in the latter years of the decade. In September 1938 the WPA case load rose to about 180 and continued on that level, with some fluctuation, until June 1940, at which time it fell to about 100 - it reacted only slightly to the tremendous increase in SRA case load in the winter of 1939-40 (fig. 16).

Although no definite relationships can be established, it is probably significant that, whereas the direct relief case load disappeared entirely in the summer of 1936, it has never done so since (table 23) but on the contrary has risen steadily.

The simultaneous arrival in the county of large numbers of migrants should not lead to the conclusion that these people are solely or even chiefly responsible for this rise in case load. Many other factors such as size of appropriations, change in eligibility rules, SRA policy, etc., have an important bearing on the fluctuation of the case load. All that can be said is that Yuba County did experience a large accession of population, most of whom were in need of employment, at a time when employment opportunities, even during the peak seasons in the county's major industry,

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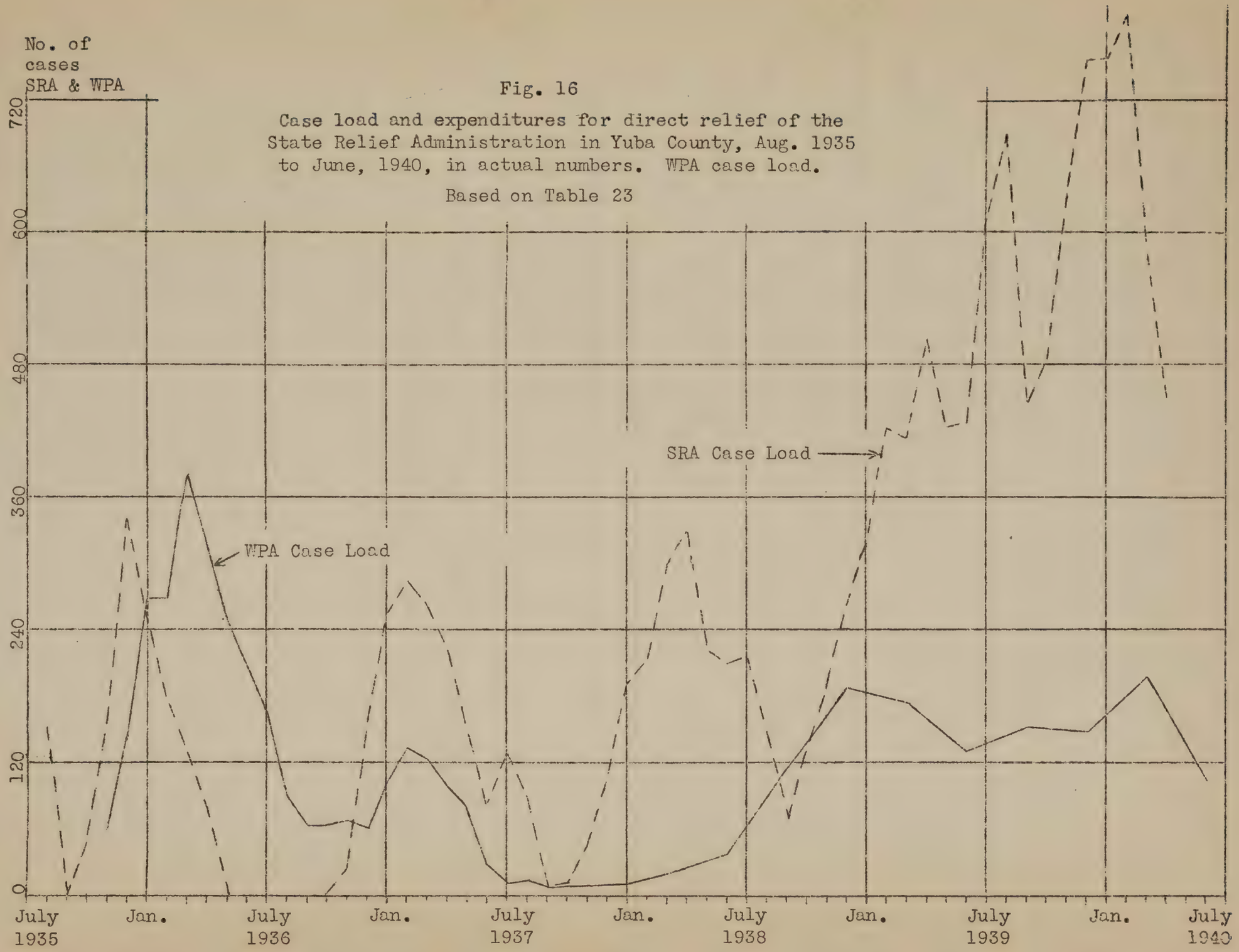
7/ Supplied by Northern California WPA office, San Francisco, California.

Fig. 16

Case load and expenditures for direct relief of the State Relief Administration in Yuba County, Aug. 1935 to June, 1940, in actual numbers. WPA case load.

Based on Table 23



agriculture, were insufficient to support the entire population as evidenced by a rising relief load.

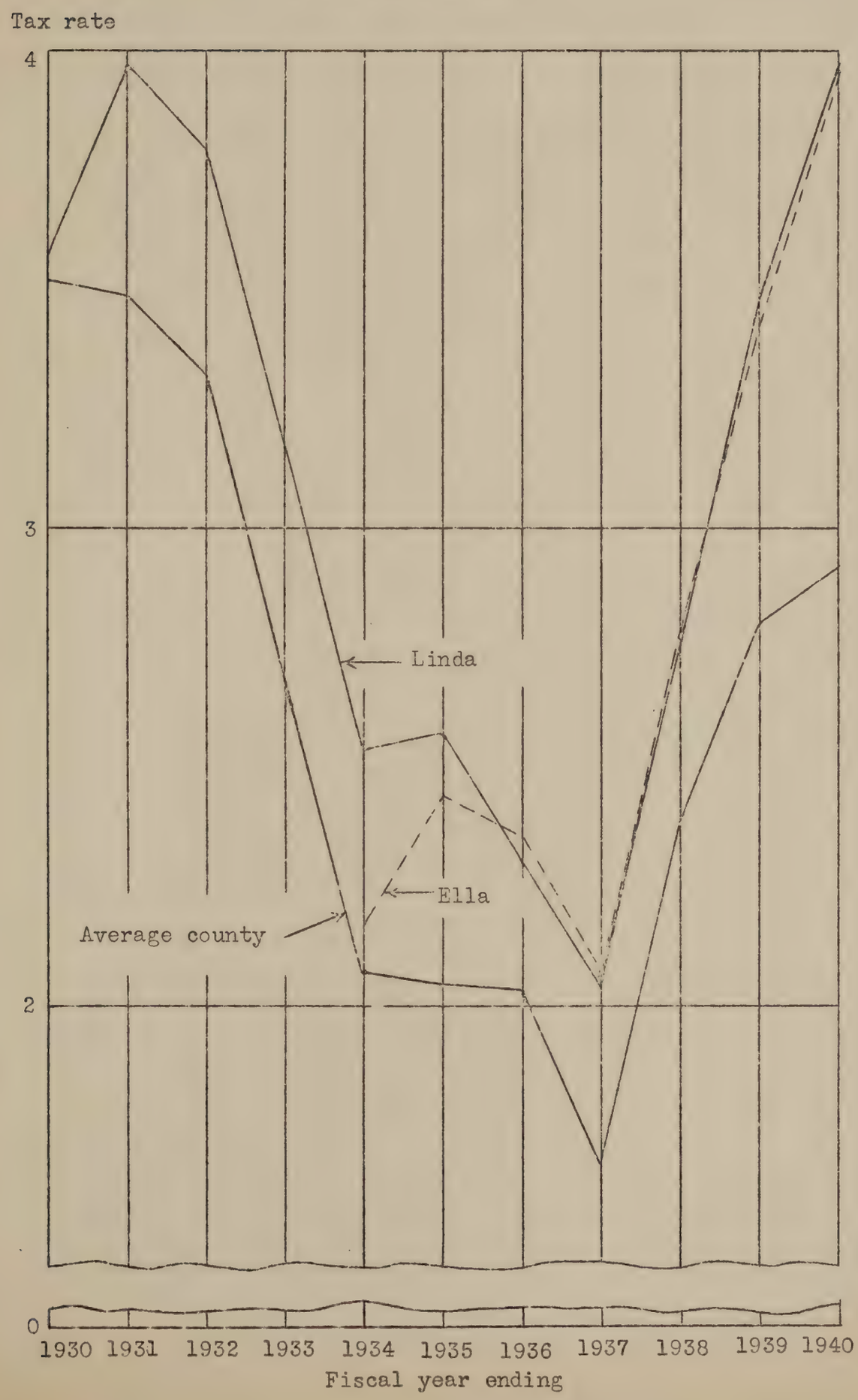
TAXES

The tax situation in Yuba County has undergone considerable change, although not to the same degree as the county's expenditures. The county's assessed valuation in 1929-30 was $21,978,516. It reached its high point in the next year, with $22,660,355, and its low point in 1933-34, with $18,462,560. It rose to $19,859,700 by 1937-38, and in 1939-40 was $19,760,790 (table 24). Total assessed valuation may be said to have remained fairly static, since its lowest point was still 81 percent of its highest. However, assessed valuation per capita shows a consistent and decided decline from $1,940 in 1929-30, its highest point, to $1,163 in 1939-40, its lowest (table 24), a drop of 40 percent. Tax collections, on the other hand, show a deep valley in the middle of the decade, with a sharp fall in 1933-34, which is due to a drastically lowered average tax rate and a fall of one and a half million dollars in the assessed valuation. The lowest point in the average tax rate was in 1936-37, which marked the end of a steady decline (fig. 17). In the next year it advanced steeply and has continued this rise.

The precipitate fall of the county tax rate in 1933-34 was due principally to the elimination of the county school rate and county road tax and to a decrease in the high school rate and the junior college rate. The drop would have been much greater had it not been partly compensated for by the rate increases necessary to finance the increased expenditures described above. The sharp cut in school taxes was made possible by the

Fig. 17

Tax rates in selected school districts in Yuba County, and average rate in the county, 1929-30 to 1939-40.
Rate is in dollars per $100 valuation.
Based on Table 25



Riley-Stewart Amendment to the State Constitution and consequent statutory enactments which provided for a substantial increase in the State's contributions to education, making possible a corresponding decrease in county and district taxes.

It will be noted that the average county tax rate for 1939-40, as well as the recently announced rate for 1940-41 of $3.16, is well below that of 1929-30 and should give no cause for great alarm.

A more serious situation does exist in those few districts where heavy in-migration has necessitated a continual school-building program. Throughout the decade, the tax rate in the Linda school district has been the highest, or nearly the highest, in the county, surpassed in later years only by that of the Ella district which was resurrected in 1934-35. For several years prior to 1934 the Ella district had not been functioning and its school building was used to store hay. Since its reopening, it has levied a building rate every year ranging from $0.222 per $100 valuation to $0.800, and usually over $0.50. Since 1930-31 Linda district, too, has never been without a building rate (fig. 17; table 25).

The high tax rate in the Ella and Linda districts has, of course, fallen directly upon the newcomers responsible for the higher rate who have in so many cases purchased small plots of land and are attempting to establish a home. These tracts are small and do not represent a large assessed valuation and yet, taken together, they amount to a total valuation many times higher than the original assessed value of the area when devoted to extensive agriculture.

Further serious effects are felt by the owners of long established farm units found within these school districts who, without any manifest

benefits or change in their taxpaying ability as a result of recent in-migration, have been forced to adjust themselves to the highest tax rates in the county. Such situations appear particularly inequitable when it is observed that neighboring or even adjacent farm owners, presumably in identical positions from every other standpoint but separated only by an arbitrary school district boundary, make tax contributions that vary, for example, from $3.96 in the Linda district to $2.83 in the neighboring district of Brophy into which in-migration was negligible. Such situations serve to emphasize the need for a complete re-examination of the whole problem of tax district organization.

CONCLUSIONS

The object of this study has been to determine, if possible, to what extent the recent migration of distressed people, particularly from the Dust Bowl area, can be held responsible for the increase in the public expenditures of the government of Yuba County. The Sixteenth Census of the United States indicates that the population of the county has increased from 11,331 in 1930 to 17,034 in 1940, an increase of 5,703 individuals or 50 percent of the 1930 population. The Bureau of Agricultural Economics has estimated that migration into the county from outside California since 1930 amounted to 3,700, of which approximately 2,534, or 68 percent had been in the county less than six years.

There is, of course, a strong presumption that many of this latter group were in need of, and became objects of, public assistance, because we know something about the general circumstances of the families that made up this migration from the Dust Bowl. But it is not enough to point to the

fact that the arrival of these people in large numbers coincides with an increase in total expenditures or with a rise in tax rates. It might be pointed out that this migration also coincides with three or four years of rather definite general economic recovery, but it would obviously be a mistake to credit that to the new migrants.

This leaves only one course open to the investigator and that is to examine each expenditure item individually, its fluctuation over a period of time, case loads, attendance records, etc., and from this information determine what part the suddenly increased payments, definitely attributable to the arrival of a special group of newcomers, has played in the growth of that particular expenditure item. Such has been the procedure of this study.

The results may be summarized as follows:

1. During the decade Yuba County's population increased 50 percent, most of this increase occurring in the last few years.

2. While total public expenditures in 1939-40 were slightly higher than in 1929-30, the curve of annual total expenditures shows the typical sharp decline and subsequent rise that we expect to find during a period of business depression, and much of the increase since 1933-34 is, therefore, simply a return to normal spending and has little or no relationship to distressed migration. This is particularly true of such items as General Government, Highway and Bridges, Health, Protection to Persons and Property, and Miscellaneous.

3. Certain special items of expenditure, however, did not simply shrink during the depth of the depression and increase with recovery but, rather, expanded steadily throughout the entire decade and are still growing rapidly. This is particularly characteristic of the welfare expenditures classified herein as Charities and Corrections.

4. Much of the increase in welfare costs must be attributed to the circumstances that prevail during a period of general unemployment and to a growing consciousness that care of the helpless and destitute is a public responsibility. An extremely important factor has been the stimulation of Federal grants-in-aid under the Social Security Program.

5. To the extent that recent arrivals in the State are found in this larger group of needy people and are receiving some form of public help, they might be said to be responsible for a certain share of the increase in public costs. A more exact determination of this share calls for a careful scrutiny of each individual welfare agency.

6. The item of County Hospital and Physician shows a substantial increase and closer examination reveals that this is due to a complete change in the function of the County Hospital from a home for destitute elderly men to an agency providing complete medical service to needy individuals. This change has been hastened by the depression, which has increased the number of destitute people, long-time county residents as well as distressed newcomers.

A very substantial increase in the use of the facilities of the County Hospital by persons who had been in the county but a few years was definitely established. This, and the fact that the County Hospital is supported entirely by local funds, leads to the conclusion that in this item of expenditures we have one of the clearest examples of the effects of the arrival in the county of distressed migrants on local public finances and welfare facilities. The increased expenditures for County Hospital in Yuba County were not extremely large, but neither were the services offered entirely adequate.

7. Aid to Needy Children has increased greatly, but this must be attributed largely to an increased public concern for the welfare of needy children and to the stimulation of grants from the Federal Government. It has been shown that migration was a definitely minor factor and that the State and Federal Governments bear a substantial part of the burden.

8. County Welfare, a function established in Yuba County in this decade, has increased its expenditures considerably since its inauguration. Recent migration to the county may have had some influence on the size of this increase, but it was not considered large enough to warrant detailed examination, particularly in view of the fact that much of this expenditure represents an overhead lost in administration of all welfare activities.

9. Corrections expenditures in Yuba County have remained virtually the same throughout the decade.

10. Costs for Aid to Needy Aged show the most spectacular increase of all county functions. The five-year residence requirement has prevented recent distressed migrants from having any appreciable effect on this item of expense.

Through the decade a large proportion of the pension burden has been borne by the State and, later, also by the Federal Government.

The rate of case load increase in Yuba County has been roughly the same as in the State as a whole, although the ratio of recipients to total population has been higher in Yuba County than in the State as a whole.

11. Expenditures and case load in Unemployment Relief have gone up steadily in Yuba County since the program was first organized, but especially in the last few years of the period under study. There is reason to believe that the increase has been influenced by distressed migration,

although it would be virtually impossible to isolate the effect of this factor from the many other more important influences prevalent during a depression period. This burden has been borne almost entirely by the State and Federal Governments.

12. Throughout the decade expenditures for maintenance and operation of Yuba County's educational system have remained very uniform. There has been a sharp increase in capital outlay in the last two years due primarily to:

a. A catching up of building construction neglected during the depression, particularly in the case of the high schools.

b. The construction of a new Junior College.

c. Extraordinary construction in a few elementary districts in which migration has been heavy.

13. As a result of additional capital outlay for schools, necessitated by migration, the property tax rate in two districts has reached a new high. A large proportion of the property taxpayers in these districts are recent migrants. The average county tax rate is still well below the 1929-30 level, whereas a State sales tax, non-existent in 1929-30, collected well over a quarter of a million dollars in Yuba County in 1939-40, falling with particular severity on the small income group.

Table 1.--Population 1/ of California and Yuba County, by year, 1930 to 1940

Year	California		Yuba County	
	Number	Index	Number	Index
1930	5,677,251	100.0	11,331	100.0
1931	5,930,203	104.5	12,222	107.9
1932	6,127,203	107.9	12,524	110.5
1933	6,270,407	110.4	12,474	110.1
1934	6,428,786	113.2	12,938	114.2
1935	6,349,354	111.8	13,159	116.1
1936	6,406,056	112.8	13,181	116.3
1937	6,615,978	116.5	13,334	117.7
1938	6,767,226	119.2	13,926	122.9
1939	6,849,681	120.7	15,508	136.9
1940	6,873,687	121.1	16,998	150.0

1/ 1930 figures from 15th U.S. Census; 1940 figures from preliminary releases, 16th U. S. Census; intermediate figures estimated on basis of average daily attendance in elementary schools.

Table 2.--Classification of expenditures in Yuba County.

I. General Government

- Board of Supervisors
- County Clerk
- County Auditor
- Special Auditing & Accounting
- County Treasurer
- County Assessor
- Tax Collector
- District Attorney
- Coroner
- County Surveyor
- Election & Registration Expenses
- Courts
- Grand Jury
- Law Library
- Court House
- Hall of Records

II. Protection to Persons & Property

- Sheriff
- Constables
- County Jail
- Recorders
- Public Administration
- Sealer of Weights & Measures
- Forest & Fire Protection
- Bounties and Trappers
- Compensation
- Insurance & Official Bonds
- County Dept. of Agriculture
- Agricultural Com. & Adviser
- Home Demonstration Agent
- Livestock Inspection
- Agric. Extension Service

III. Conservation of Health

- Health Officer
- Vital Statistics
- Bi-County Health Unit
- T. B. Hospital
- Mosquito Control
- Health Nurse
- Health Center

IV. Highways, Streets, Bridges and Roads

- Lighting streets and bridges
- Highways and Bridges
- Road Districts
- Motor Vehicle Districts

V. Charities and Corrections

- County Hospital (including County Physician)
- County Welfare Department
- Burial & Care of Indigents
- Orphans & Dependent and Crippled Children
- Relief

Corrections:

- Probation Officer
- Detention Home
- Reform School

- Blind Aid
- Aged Aid

VI. Education

- Elementary Schools
- High Schools
- Junior College
- County Superintendent & Board of Education

VII. Miscellaneous

- Cemeteries
- Special Building Programs
- Other special and Irregular expenditures
- Miscellaneous
- Memorial Auditorium
- Refunds and Rebates
- 4-H Club Camp

Table 3.--Public expenditures in Yuba County, 1929-30 to 1939-40, by function 1/

Fiscal year	1. General government	2. Protection to persons & property	3. Health and sanitation	4. Highways and bridges	5. Charities and corrections	6. Education 4/	7. Miscel-laneous	8. Total 2/	9. Total expenditures per capita
1929	7.2%	5.2%	1.3%	20.3%	5.9%	42.0%	18.1%	100.0%	
-30	$ 64,308	$ 46,157	$ 11,189	$ 180,224	$ 52,726	$ 373,430	$ 160,428	$888,462	$ 78.41
1930	10.9%	6.0%	1.7%	23.5%	8.5%	43.2%	1.2%	100.0%	
-31	$ 80,320	$ 43,777	$ 12,084	$ 172,933	$ 62,472	$ 354,351	$ 8,910	$734,847	$ 60.12
1931	10.1%	6.8%	1.6%	16.9%	11.0%	52.1%	1.5%	100.0%	
-32	$ 68,775	$ 46,367	$ 10,884	$ 114,836	$ 74,565	$ 353,926	$ 10,242	$679,095	$ 54.22
1932	11.1%	6.6%	1.8%	8.4%	13.1%	58.4%	0.6%	100.0%	
-33	$ 65,196	$ 38,597	$ 10,272	$ 49,545	$ 77,094	$ 343,231	$ 3,708	$587,643	$ 47.11
1933	11.7%	7.0%	1.8%	8.6%	13.7%	56.4%	0.8%	100.0%	
-34	$ 65,278	$ 38,989	$ 10,252	$ 47,817	$ 76,679	$ 315,335	$ 4,238	$558,588	$ 43.17
1934	11.6%	6.6%	2.2%	10.9%	15.7%	52.2%	0.8%	100.0%	
-35	$ 72,678	$ 41,420	$ 13,773	$ 68,851	$ 98,765	$ 328,470	$ 4,878	$628,835	$ 47.79
1935	10.6%	6.4%	2.1%	11.0%	16.7%	51.5%	1.7%	100.0%	
-36	$ 68,477	$ 40,867	$ 13,469	$ 70,913	$107,482	$ 331,226	$ 10,759	$643,193	$ 48.80
1936	9.6%	6.4%	1.6%	15.4%	22.7%	43.4%	0.9%	100.0%	
-37	$ 72,656	$ 48,303	$ 12,333	$ 117,455	$172,454	$ 330,097	$ 7,195	$760,493	$ 57.03
1937	7.6%	6.0%	1.8%	18.7%	26.3%	38.2%	1.4%	100.0%	
-38	$ 68,705	$ 53,881	$ 16,149	$ 168,233	$236,823	$ 343,717	$ 13,023	$900,531	$ 64.67
1938	9.9%	5.3%	2.0%	14.2%	25.6%	41.0%	1.4%	100.0%	
-39	$106,993	$ 57,361	$ 21,374	$ 153,611	$276,334	$ 448,524	$ 15,248	1,079,445	$ 69.61
1939	7.4%	5.2%	1.9%	11.7%	27.4%	44.7%	1.7%	100.0%	
-40 3/	$ 86,314	$ 60,742	$ 21,550	$ 135,538	$317,714	$ 518,912	$ 19,247	1,160,017	$ 68.24

1/ Source: County Budget and Annual Report of County Superintendent of Education
2/ Table does not include credit transactions and costs
3/ Budget as approved by Board of Supervisors
4/ Includes expenses of County Superintendent of Schools and Board of Education

Table 4.--Public expenditures in Yuba County, 1929-30 to 1939-40, by source of funds and expressed as percentages of totals

Fiscal year	Total expenditures in county	Funds from county sources	State subventions	Federal subventions	Funds from other counties	County funds per capita
1929	100.0%	83.6%	14.1%	0.1%	2.2%	
-30	$ 888,462.13	$ 742,893.14	$ 124,882.23	$ 1,188.73	$ 19,498.03	$ 65.56
1930	100.0%	74.5%	21.5%	0.1%	3.9%	
-31	734,847.43	547,436.91	158,229.74	984.74	28,196.04	44.79
1931	100.0%	73.0%	23.9%	0.2%	2.9%	
-32	670,094.31	495,805.45	162,305.66	1,249.33	19,734.37	39.59
1932	100.0%	66.3%	29.6%	0.2%	3.9%	
-33	587,642.30	389,333.30	174,072.38	1,403.32	22,833.30	31.21
1933	100.0%	38.7%	55.2%	0.2%	5.9%	
-34	558,538.35	216,031.00	308,258.96	1,191.54	33,106.85	16.70
1934	100.0%	51.0%	46.4%	0.2%	2.4%	
-35	628,835.11	320,487.74	292,124.71	1,155.81	15,066.85	24.33
1935	100.0%	49.6%	46.0%	1.5%	2.9%	
-36	643,193.34	318,880.37	295,967.03	9,755.54	18,590.40	24.10
1936	100.0%	49.9%	42.0%	5.7%	2.4%	
-37	760,493.05	379,475.16	319,426.92	43,365.07	18,225.90	28.46
1937	100.0%	44.8%	43.1%	10.0%	2.1%	
-38	900,531.23	403,639.02	387,853.31	90,055.80	18,983.10	28.93
1938	100.0%	53.6%	35.1%	10.0%	1.3%	
-39	1,079,445.07	578,421.56	378,414.15	108,141.01	14,468.35	37.30
1939	100.0%	52.3%	35.8%	9.2%	2.7%	
-40	1,160,017.22	606,573.01	415,420.46	106,990.00	31,033.75	35.38

Sources: County Budget and County School Superintendent's Annual Report

Table 5.--Principal taxes and assessments collected in Yuba County by the State, 1929-30 to 1939-40

Fiscal year	Total	Sales and use taxes	Inheritance taxes	Alcoholic beverage fees	State personal income taxes	Total per capita
1929 -30	$ 32,616.30	$	$ 32,616.30	$	$	$ 2.38
1930 -31	630.60		630.60			0.05
1931 -32	2,266.14		2,266.14			0.13
1932 -33	5,112.64		5,112.64			0.41
1933 -34	155,524.47	152,875.00	1,470.30	1,179.17		11.64
1934 -35	224,959.15	213,014.00	9,882.09	2,063.06		16.77
1935 -36	255,740.33	238,242.00	3,812.26	2,704.07	10,982.00	18.10
1936 -37	295,249.01	270,725.00	6,453.88	4,818.13	13,252.00	21.03
1937 -38	291,406.66	267,111.00	596.83	5,046.83	18,652.00	19.38
1938 -39	279,242.08	261,100.00	691.95	5,030.13	12,420.00	17.16
1939 -40	284, ~~277~~,590.92	276, ~~268~~,000.00 1/	3,140.92	5,450.00	N.A. 2/	16.33

1/ Estimated on basis of anticipated State total
2/ Not yet available.

Table 7.--Expenditures for Junior College[1] education in Yuba County, 1929-30 to 1939-40, by sources of funds; and enrollments [2]

Fiscal year	Total expenditures	County & District funds expended	State contributions	Funds from other counties	Total expenditures per capita	Average daily attendance
1929 -30	100.0% $ 51,539.20	43.8% $ 22,562.07	21.1% $ 10,900.00	35.1% $ 18,077.13	$ 4.55	123
1930 -31	100.0% $ 60,860.29	36.2% $ 22,001.36	17.5% $ 10,662.89	46.3% $ 28,196.04	$ 4.98	152
1931 -32	100.0% $ 57,791.72	36.1% $ 20,857.35	29.8% $ 17,200.00	34.1% $ 19,734.37	$ 4.61	186
1932 -33	100.0% $ 60,057.59	31.7% $ 19,008.74	30.3% $ 18,215.55	38.0% $ 22,833.30	$ 4.81	216
1933 -34	100.0% $ 57,465.37	6.8% $ 3,888.67	35.6% $ 20,470.51	57.6% $ 33,106.19	$ 4.44	163
1934 -35	100.0% $ 48,943.97	33.7% $ 16,489.82	35.5% $ 17,387.30	30.8% $ 15,066.85	$ 3.72	176
1935 -36	100.0% $ 53,000.51	31.2% $ 16,570.11	33.7% $ 17,840.00	35.1% $ 18,590.40	$ 4.02	176
1936 -37	100.0% $ 55,952.91	37.5% $ 20,979.01	31.9% $ 17,840.00	30.6% $ 17,133.90	$ 4.20	167
1937 -38	100.0% $ 55,454.37	37.7% $ 20,897.27	30.7% $ 17,030.00	31.6% $ 17,527.10	$ 3.98	156
1938 -39	100.0% $106,132.71	71.3% $ 75,624.36	15.1% $ 16,040.00	13.6% $ 14,468.35	$ 6.84	295
1939[3] -40	100.0% $122,212.00	51.2% $ 62,628.25	23.4% $ 28,550.00	25.4% $ 31,033.75	$ 7.19	433

1/ Grades 13 and 14
2/ Source: Annual Report of County Superintendent
3/ Budget as approved by Board of Supervisors.

Table 8.--Average daily attendance and expenditures per ADA unit in Yuba County elementary and secondary schools, 1929-30 to 1939-40

Fiscal year	Average daily attendance			Expenditures per ADA unit					
	Elementary	High School	Total	Elementary		High School		Totals	
				Amount	Index	Amount	Index	Amount	Index
1929 -30	1,350	489	1,839	$ 120.45	100.0	$ 301.51	100.0	$ 168.59	100.0
1930 -31	1,461	495	1,956	97.86	81.2	289.10	95.9	146.26	86.8
1931 -32	1,502	531	2,033	104.60	86.8	245.43	81.4	141.38	83.9
1932 -33	1,501	579	2,080	107.20	89.0	199.91	66.3	133.01	78.9
1933 -34	1,562	572	2,134	88.76	73.7	197.43	65.5	117.89	69.9
1934 -35	1,594	597	2,191	101.73	84.5	185.73	61.6	124.61	73.9
1935 -36	1,602	618	2,220	94.51	78.5	194.68	64.6	122.40	72.6
1936 -37	1,626	610	2,236	88.96	73.0	200.57	66.5	119.41	70.8
1937 -38	1,704	663	2,367	87.31	72.5	198.65	65.9	118.50	70.3
1938 -39	1,904	705	2,609	97.97	81.3	210.27	69.7	128.32	76.1
1939 -40	2,094	730	2,824	95.72	79.5	257.95	85.6	137.67	81.7

Index 1929-30 equals 100

Table 9.--Expenditures in Yuba County for elementary and secondary education, 1929-30 to 1939-40, by type of expenditure

Fiscal year	Total expenditures for elementary and secondary education		Capital outlay		Maintenance and operation		Total expenditures per capita
	Amount	Percent	Amount	Percent	Amount	Percent	
1929-30	$ 310,045.00	100.0	$ 50,425.00	16.3	$ 259,620.00	83.7	$ 27.36
1930-31	286,081.00	100.0	34,908.00	12.2	251,173.00	87.8	23.41
1931-32	287,435.00	100.0	17,144.00	6.0	270,291.00	94.0	22.95
1932-33	276,651.00	100.0	43,644.00	15.8	233,007.00	84.2	22.18
1933-34	251,580.00	100.0	14,620.00	5.8	236,960.00	94.2	19.45
1934-35	273,030.00	100.0	42,417.00	15.5	230,613.00	84.5	20.75
1935-36	271,719.00	100.0	27,019.00	9.9	244,700.00	90.1	20.61
1936-37	266,993.00	100.0	19,342.00	7.2	247,651.00	92.8	20.02
1937-38	280,487.00	100.0	24,447.00	8.7	256,040.00	91.3	20.14
1938-39	334,776.00	100.0	111,201.00	33.2	223,575.00	66.8	21.59
1939-40	368,784.00	100.0	126,748.00	32.6	262,036.00	67.4	22.87

Source: Annual Report of County Superintendent of Schools

Table 10.--Yuba County: Capital outlay and average daily attendance for elementary schools, high schools, and junior college, 1911 to 1940.

School year	Capital outlay			Average daily attendance		
	Elem.	H.S.	J.C.	Elem.	H.S	J.C.
1911	17,676	32,863	-	903	157	-
1912	9,395	3,700	-	942	164	-
1913	651	-	-	1,020	168	-
1914	6,628	-	-	1,114	162	-
1915	834	-	-	1,170	166	-
1916	1,297	547	-	1,222	230	-
1917	16,577	1,505	-	1,226	272	-
1918	6,247	1,083	-	1,172	248	-
1919	699	514	-	1,118	195	-
1920	23,742	7,337	-	1,223	286	-
1921	9,935	1,693	-	1,231	279	-
1922	12,463	1,843	-	1,273	307	-
1923	3,868	39,057	-	1,245	341	-
1924	19,841	21,099	-	1,244	372	-
1925	45,390	46,327	-	1,260	377	-
1926	9,542	24,834	-	1,281	406	-
1927	10,547	94,273	-	1,308	415	-
1928	19,155	359,635	-	1,368	510	-
1929	10,061	34,094	730	1,330	460	89
1930	15,141	35,284	-	1,350	489	123
1931	5,542	29,366	1,476	1,461	495	152
1932	7,429	9,715	1,852	1,502	531	186
1933	36,393	7,251	286	1,501	579	216
1934	7,636	6,984	3,081	1,562	572	163
1935	32,407	10,010	1,249	1,594	597	176
1936	13,700	13,319	3,771	1,602	618	176
1937	7,174	12,168	2,879	1,626	610	167
1938	9,569	14,878	2,752	1,704	663	156
1939	35,869	75,332	59,996	1,904	705	295
1940	20,018	106,734	46,409	2,094	730	433

Source: Annual report on Yuba County schools by county superintendent.

Table 11.--Expenditures for elementary and secondary education in Yuba County, 1929-30 to 1939-40, by sources of funds

Fiscal year	Total expenditures		County and district funds	State contributions	Federal contributions	Receipts from other counties
	Index	Amount				
1929 -30	100.0	100.0% $310,044.91	76.5% $237,420.16	22.6% $ 70,015.12	0.4% $ 1,188.73	0.5% $ 1,420.90
1930 -31	92.3	100.0% $286,081.35	75.8% $216,716.88	23.9% $ 68,379.73	0.3% $ 984.74	
1931 -32	92.7	100.0% $287,434.73	73.0% $209,721.60	26.6% $ 76,463.35	0.4% $ 1,249.33	
1932 -33	89.2	100.0% $276,650.61	71.1% $196,583.71	28.4% $ 78,663.58	0.5% $ 1,403.32	
1933 -34	81.1	100.0% $251,580.31	27.0% $ 68,036.38	72.5% $182,352.39	0.5% $ 1,191.54	
1934 -35	88.1	100.0% $273,030.22	32.8% $ 89,600.22	66.8% $182,274.19	0.4% $ 1,155.81	
1935 -36	87.6	100.0% $271,719.14	31.4% $ 85,454.25	68.0% $184,703.81	0.6% $ 1,561.08	
1936 -37	86.1	100.0% $266,993.23	30.6% $ 81,621.89	68.6% $183,058.27	0.4% $ 1,221.07	0.4% $ 1,092.00
1937 -38	90.5	100.0% $280,486.94	33.1% $ 92,904.36	65.6% $183,885.52	0.8% $ 2,241.06	0.5% $ 1,456.00
1938 -39	108.0	100.0% $334,776.23	37.2% $124,584.36	57.9% $193,804.65	4.9% $ 16,387.22	
1939 -40	125.4	100.0% $388,783.57	43.4% $168,490.81	55.2% $214,717.76	1.4% $ 5,575.00	

1929-30 equals 100

Table 12.--Public expenditures for charities and corrections in Yuba County, 1929-30 to 1939-40.

Fiscal year	Total charities & corrections		Old age pensions	Charities & corrections less old age pensions
	Index 1/	Amount		
1929	100.0	100.0%	3.8%	96.2%
-30		$ 52,726.47	$ 2,013.09	$ 50,713.38
1930	118.5	100.0%	14.1%	85.9%
-31		$ 62,471.82	$ 8,789.33	$ 53,682.49
1931	141.4	100.0%	18.9%	81.1%
-32		$ 74,565.32	$ 14,070.92	$ 60,494.40
1932	146.2	100.0%	22.4%	77.6%
-33		$ 77,094.44	$ 17,296.49	$ 59,797.95
1933	145.4	100.0%	22.2%	77.8%
-34		$ 76,679.44	$ 17,055.01	$ 59,624.43
1934	187.3	100.0%	19.0%	81.0%
-35		$ 98,765.56	$ 18,754.28	$ 80,011.28
1935	203.8	100.0%	31.0%	69.0%
-36		$ 107,481.67	$ 33,294.52	$ 74,187.15
1936	327.1	100.0%	52.0%	48.0%
-37		$ 172,453.96	$ 89,648.50	$ 82,805.46
1937	449.2	100.0%	56.7%	43.3%
-38		$ 236,823.49	$ 134,367.35	$ 102,456.14
1938	524.1	100.0%	60.5%	39.5%
-39		$ 276,334.28	$ 167,278.08	$ 109,056.20
1939 2/	602.6	100.0%	61.4%	38.6%
-40		$ 317,714.00	$ 195,000.00	$ 122,714.00

1/ 1929-30 equals 100.

2/ Budget as approved by Board of Supervisors.

Source: Yuba County budget.

Table 13.--Public expenditures for charities and corrections other than old age assistance, Yuba County, 1929-30 to 1939-40, by functions.

Fiscal year	County hospital and physician	General welfare 1/	Orphans & dependent children	Probation detention, reform school	Aid to needy blind	Total charities & corrections Amount Total	Per capita	Index 2/
1929	48.0%	26.9%	3.0%	20.6%	1.5%	100.0%		100.0
-30	$ 24,340.05	$13,627.51	$ 1,534.19	$ 10,471.63	$ 740.00	$ 50,713.38	$ 4.48	
1930	50.1%	27.0%	1.1%	17.9%	3.9%	100.0%		105.9
-31	$ 26,887.02	$14,479.78	$ 605.83	$ 9,599.86	$ 2,110.00	$ 53,682.49	$ 4.40	
1931	54.1%	25.1%	0.5%	17.4%	2.9%	100.0%		119.3
-32	$ 32,740.75	$15,150.23	$ 330.00	$ 10,523.42	$ 1,745.00	$ 60,494.40	$ 4.83	
1932	46.7%	29.7%	1.8%	17.5%	4.3%	100.0%		117.9
-33	$ 27,923.37	$17,759.92	$ 1,054.70	$ 10,474.96	$ 2,585.00	$ 59,797.95	$ 4.79	
1933	47.5%	26.3%	5.7%	14.7%	5.8%	100.0%		117.6
-34	$ 28,285.76	$15,705.95	$ 3,413.37	$ 8,775.19	$ 3,444.16	$ 59,624.43	$ 4.61	
1934	45.8%	31.6%	5.3%	11.5%	5.8%	100.0%		157.8
-35	$ 36,649.94	$25,290.13	$ 4,255.98	$ 9,224.41	$ 4,590.82	$ 80,011.28	$ 6.08	
1935	52.6%	22.6%	4.2%	13.5%	7.1%	100.0%		146.3
-36	$ 39,023.06	$16,756.06	$ 3,085.68	$ 10,013.01	$ 5,309.34	$ 74,187.15	$ 5.63	
1936	39.2%	22.3%	18.7%	11.3%	8.5%	100.0%		163.3
-37	$ 32,414.74	$18,421.82	$15,501.67	$ 9,389.39	$ 7,077.84	$ 82,805.46	$ 6.21	
1937	40.8%	17.2%	24.0%	8.4%	9.6%	100.0%		202.0
-38	$ 41,758.36	$17,640.42	$24,627.74	$ 8,588.29	$ 9,841.33	$102,456.14	$ 7.36	
1938	36.1%	19.8%	26.1%	7.8%	10.2%	100.0%		215.0
-39	$ 39,341.83	$21,568.54	$28,463.47	$ 8,516.36	$11,166.00	$109,056.20	$ 7.03	
1939	33.2%	21.3%	28.1%	7.2%	10.2%	100.0%		242.0
-40	$ 40,735.00	$26,183.00	$34,500.00	$ 8,796.00	$12,500.00	$122,714.00	$ 7.22	

1/ Includes Welfare Department, aid to indigents, burial of indigents and soldiers, part of aid to needy children, etc. 2/ 1929-30 equals 100

Table 14.--Expenditures for county hospital in Yuba County, 1929-30 to 1939-40

Fiscal year	Salaries and wages		Maintenance and operation		Capital outlay		Total expenditures		Index 1/ of total expenditures	Total expenditures per capita
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		Amount
1929-30	$ 9,722.35	39.9	$14,617.70	60.1	$ --	--	$24,340.05	100.0	100.0	$ 2.15
1930-31	10,235.97	38.1	14,883.03	55.3	1,768.02	6.6	26,887.02	100.0	110.5	2.20
1931-32	11,109.45	33.9	16,241.97	49.6	5,389.33	16.5	32,740.75	100.0	134.5	2.61
1932-33	12,018.47	43.0	15,557.40	55.7	347.50	1.3	27,923.37	100.0	114.7	2.24
1933-34	10,404.81	36.8	14,823.20	52.4	3,057.75	10.8	28,285.76	100.0	116.2	2.19
1934-35	12,187.76	33.3	16,142.59	44.0	8,319.59	22.7	36,649.94	100.0	150.6	2.79
1935-36	13,235.54	33.9	15,562.52	39.9	10,225.00	26.2	39,023.06	100.0	160.3	2.96
1936-37	14,543.34	44.9	16,464.73	50.8	1,406.67	4.3	32,414.74	100.0	133.2	2.43
1937-38	17,550.55	42.0	18,407.01	44.1	5,800.80	13.9	41,758.36	100.0	171.6	3.00
1938-39	17,338.73	44.1	19,933.72	50.7	2,069.38	5.2	39,341.83	100.0	161.6	2.54
1939-40	18,300.00	44.9	20,275.00	49.8	2,160.00	5.3	40,735.00	100.0	167.6	2.40

1/ 1929-30 equals 100

Source: Yuba County budget

Table 15.--Yuba County hospital: Annual admissions, 1914 to 1940.

Year ending June 30	Number of admissions 1/
1914	261
1915	279
1916	247
1917	222
1918	218
1919	310
1920	140
1921	227
1922	241
1923	189
1924	203
1925	239
1926	248
1927	282
1928	221
1929	250
1930	215
1931	343
1932	328
1933	427
1934	620
1935	617
1936	809
1937	927
1938	884
1939	986
1940	1312

1/ Includes infants born in hospital.

Table 16.--Characteristics 1/ of persons admitted to Yuba County hospital, 1919-20; 1929-30; 1934-35; 1939-40.

Item	Unit	Year			
		1919-20	1929-30	1934-35	1939-40
Total cases admitted	number	140	215	617	1312.0 ~~[illegible]~~
Average age all cases	year	52.8	50.9	38.6	35.0
Proportion of men	percent	95.6	83.7	50.0	40.5
Proportion of women	percent	4.4	14.0	40.3	40.1
Proportion of children	percent	0.0	2.3	9.7	19.4
Proportion O.B. 2/ cases admitted are of total number	percent	0.0	3.8	17.5	22.5
Average age O.B. 2/ cases admitted	year	0.0	24.1	24.3	26.0
Average length of residence in county	year	12.0	14.4	9.5	7.5
Proportion in county one year or less	percent	39.5	27.2	23.7	22.0
Proportion in county five years or less	percent	51.2	45.0	58.1	65.4
Average length of residence in State	year	28.7	28.2	16.3	13.0
Proportion in State one year or less	percent	8.6	6.4	5.8	6.8
Proportion in State five years or less	percent	14.8	15.3	26.3	44.7

1/ Based on all cases for 1919-20 and 1929-30; 50% sample, 1934-35; 20% sample, 1939-40.
2/ Obstetric.

Source: Admission record book of Yuba County hospital.

Table 17.--Birthplaces of patients admitted to Yuba County hospital in selected fiscal years.

Year	Birthplace	Number	Percent
1919-20	California	20	14.6
	China	10	7.3
	New York	9	6.6
	Missouri	8	5.8
	Ohio	8	5.8
	Other States	53	38.7
	Other foreign	26	19.0
	Unknown	3	2.2
	Total	137	100.0
1929-30	California	54	25.1
	Missouri	13	6.0
	New York	12	5.6
	Pennsylvania	11	5.1
	Germany	10	4.6
	Other States	75	35.1
	Other foreign	33	15.3
	Unknown	7	3.2
	Total	215	100.0
1934-35	California	83	27.9
	Oklahoma	16	5.4
	Missouri	14	4.7
	Texas	10	3.4
	Other States	116	38.8
	Other foreign	48	16.1
	Unknown	11	3.7
	Total	298	100.0
1939-40	California	82	33.8
	Oklahoma	42	17.4
	Texas	19	7.8
	Missouri	17	7.0
	Kansas	13	5.4
	Other States	52	21.3
	Other foreign	17	6.9
	Unknown	1	0.4
	Total	243	100.0

Table 18.--Expenditures for aid to needy children in Yuba County, 1936-37 to 1939-40, annual case load, expenditures per case, and sources of funds.

Fiscal year	Total expenditures	Sources of funds			Annual case load	Expenditures per case	Total expenditures per capita	County funds per capita
		County 1/	State	Federal				
1936	100.0%	40.4%	49.9%	9.7%				
-37	$ 15,501.67	$ 6,266.74	$ 7,738.57	$ 1,496.31	38	$ 401.36	$ 1.16	$ .47
1937	100.0%	- 5.2%	74.7%	30.5%				
-38	$ 24,627.74	$-1,293.77	$18,401.51	$ 7,520.00	45	$ 547.28	$ 1.77	$ -.09
1938	100.0%	51.0%	32.2%	16.8%				
-39	$ 28,463.47	$14,525.15	$ 9,174.44	$ 4,763.88	56	$ 508.28	$ 1.84	$ .94
1939	100.0%	30.2%	46.0%	23.8%				
-40	$ 34,500.00	$10,433.00	$15,867.00	$ 8,200.00	69	$ 500.00	$ 2.03	$ .61

1/ A residual figure.

Table 19.--Distribution of 196 cases of aid to needy children in Yuba County, July 1940, according to origin and possibility of being distressed migrants

Origin	Total		Not possibly distressed migrants		Possibly distressed migrants	
	Number	Percent	Number	Percent	Number	Percent
Born in Yuba County (40.3%)	79	100.0	60 1/	75.9	19 3/	24.1
Born in California, except in Yuba County (31.1%)	61	100.0	51 1/	83.6	10 3/	16.4
Born outside of California (28.6%)	56	100.0	25 2/	44.6	31 4/	55.4
Total	196	100.0	136	69.4	60	30.6

1/ Born before 1935

2/ Came to California before 1935

3/ Born after 1934

4/ Came to California since 1934

Table 20.--Public expenditures for old age assistance in Yuba County 1929-30 to 1939-40, by sources of funds

Fiscal year	Total expenditures	County funds expended	State funds expended	Federal funds expended	Total expenditures per capita	County funds per capita	Number of cases
1929	100.0%	100.0%	- % 3/	-			
-30	$ 2,013.09	$ 2,013.09	$ -	$ -	$ 0.18	$ 0.18	30
1930	100.0%	61.2%	38.8%	-			
-31	$ 8,789.33	$ 5,382.08	$ 3,407.25	-	$ 0.72	$ 0.44	53
1931	100.0%	57.1%	42.9%	-			
-32	$ 14,070.92	$ 8,029.58	$ 6,041.34	-	$ 1.12	$ 0.64	73
1932	100.0%	51.5%	48.5%	-			
-33	$ 17,296.49	$ 8,910.70	$ 8,385.79	-	$ 1.39	$ 0.71	77
1933	100.0%	49.2%	50.8%	-			
-34	$ 17,055.01	$ 8,387.45	$ 8,667.56	-	$ 1.32	$ 0.65	84
1934	100.0%	77.2%	22.8%	-			
-35	$ 18,754.28	$ 14,486.35	$ 4,267.93	-	$ 1.43	$ 1.10	83
1935	100.0%	46.1%	30.1% 2/	23.8% 2/			
-36	$ 33,294.52	$ 15,339.43	$ 10,040.06	$ 7,915.03	$ 2.53	$ 1.16	160
1936	100.0%	37.2%	20.6%	42.2%			
-37	$ 89,648.50	$ 33,388.50	$ 18,467.08	$37,792.92	$ 6.72	$ 2.50	256
1937	100.0%	-3.9%	48.2%	55.7%			
-38	$134,367.35	$ -5,173.67	$ 64,746.47	$74,794.55	$ 9.65	$- 0.37	378
1938	100.0%	24.5%	32.8%	42.7%			
-39	$167,278.08	$ 41,030.07	$ 54,797.63	$71,450.38	$ 10.79	$ 2.65	454
1939 1/	100.0%	28.1%	27.9%	44.0%			
-40	$195,000.00	$ 54,800.00	$ 54,500.00	$85,700.00	$ 11.47	$ 3.22	523

1/ Budget as approved by County Board of Supervisors.
2/ Figures secured by dividing total subvention $17,955.09 (p. 25, 1937 Yuba County prel. budget) in same proportion as total State and Federal payments for old age pensions in California, 1936. (Dept. Social Welfare report to Governor's Council, March 1940.)
3/ First application January 1930. No State aid.

Table 21.--Trends in case load and expenditures for old age assistance in California, and in Napa and Yuba counties, 1934-35 to 1938-39 1/

Fiscal year	Case load						Expenditures					
	State		Yuba County		Napa County		State		Yuba County		Napa County	
	Number	Index	Number	Index	Number	Index	Amount	Index	Amount	Index	Amount	Index
1934-35	24,342	100	83	100	173	100	4,964,880	100	18,754	100	39,599	100
1935-36	45,550	187	160	190	257	149	8,670,248	175	33,295	177	50,523	128
1936-37	77,316	318	256	305	379	219	23,720,596	478	89,648	478	126,783	320
1937-38	117,743	484	378	450	556	321	38,718,543	780	134,367	716	190,577	481
1938-39	131,829	542	454	540	659	381	48,951,040	986	167,278	892	237,005	599

1/ 1934-35 equals 100

Table 22.--Date of arrival of recipients of old age pensions in Yuba County 1/

Year group	Into State	Into County
1854-55	1	0
1856-60	20	7
1861-65	37	13
1866-70	64	22
1871-75	71	25
1876-80	12	8
1881-85	12	4
1886-90	19	9
1891-95	15	11
1896-1900	24	22
1901-05	18	10
1906-10	28	17
1911-15	27	39
1916-20	40	49
1921-25	41	33
1926-30	49	71
1931-35	42	109
1936-40	3	74
Total	523	523

1/ As of June, 1940.

Source: Yuba County Welfare Department.

Table 23.--Case load and expenditures in direct relief 1/ and case load in work relief 2/ Yuba County, August 1935 to April 1940, by year and month.

Year	Month	Direct Relief		Work relief	Year	Month	Direct Relief		Work relief
		Case load	Exp.				Case load	Exp.	
1935	Aug.	153	$3,898	N.A. 3/	1938	Jan.	192	$ 6,935	12
	Sept.	7	108	N.A.		Feb.	213	6,783	-
	Oct.	44	785	N.A.		Mar.	299	10,219	20 4/
	Nov.	158	2,488	63		April	331	8,728	-
	Dec.	343	4,836	151		May	220	6,504	
						June	209	6,423	37
1936	Jan.	251	4,424	266		July	216	5,754	
	Feb.	177	2,847	267		Aug.	148	4,449	
	Mar.	130	2,151	381		Sept.	69	1,918	117
	April	78	1,341	307		Oct.	129	3,389	-
	May	1	15	246		Nov.	185	5,403	-
	June	0	--	204		Dec.	263	7,732	188
	July	0	--	165					
	Aug.	0	--	88	1939	Jan.	324	10,643	-
	Sept.	0	--	63		Feb.	423	12,537	-
	Oct.	0	--	63		Mar.	412	12,397	173
	Nov.	24	465	67		April	504	12,457	-
	Dec.	143	3,234	60		May	422	9,781	-
						June	429	9,172	130
1937	Jan.	255	5,255	104		July	610	18,871	-
	Feb.	285	6,924	131		Aug.	688	13,867	-
	Mar.	265	6,135	124		Sept.	445	13,006	154
	April	220	4,927	99		Oct.	485	13,577	-
	May	149	2,918	77		Nov.	638	19,096	-
	June	84	1,089	29		Dec.	756	25,073	148
	July	129	2,480	13					
	Aug.	89	1,054	15	1940	Jan.	758	26,404	-
	Sept.	10	116	10		Feb.	797	21,841	-
	Oct.	12	257	10		Mar.	580	11,470	198
	Nov.	46	1,349	9		April	452	13,238	-
	Dec.	105	3,325	10		May			-
						June			105

1/ Source: Monthly report of the California State Relief Administration.
2/ Source: Figures supplied by Work Projects Administration of Northern California, San Francisco.
3/ Not available.
4/ Quarterly figures after this date.

Table 24.--Assessed valuations and average tax rates in Yuba County, 1929-30 to 1939-40 expressed in totals and per capita; Taxes collected, total and per capita.

Fiscal year	Assessed Valuation		Average tax rate 1/	Taxes collected 2/	
	Total	Per capita		Amount	Per capita
1929 -30	$ 21,978,516	$ 1,940	$ 3.5092	$ 576,216	$ 50.85
1930 -31	22,660,355	1,854	3.4933	569,002	46.56
1931 -32	21,403,521	1,709	3.3103	611,636	48.84
1932 -33	20,080,753	1,610	2.6527	532,714	42.71
1933 -34	18,462,560	1,427	2.0645	358,985	27.75
1934 -35	18,736,175	1,424	2.0444	401,405	30.50
1935 -36	18,968,940	1,439	2.0297	502,428	38.12
1936 -37	19,101,070	1,433	1.6629	410,208	30.76
1937 -38	19,859,700	1,426	2.3851	604,752	43.43
1938 -39	19,415,160	1,252	2.8025	520,917	33.59
1939 -40	19,760,790	1,163	2.9122	590,263 3/	34.73

1/ Tax rate per $100 valuation.
2/ Source: Financial transactions.
3/ Tax levied.

Source: County tax rate cards.

Table 25.--Tax rates in Yuba County rural school districts with heaviest recent in-migration, 1929-30 to 1939-40 and average tax rate for the county. 1/

Fiscal year	Ella	Linda	Average county rate
1929 -30	-	3.57	3.5092
1930 -31	-	3.96	3.4933
1931 -32	-	3.79	3.3103
1932 -33	-	3.1660	2.6527
1933 -34	2.1738	2.5469	2.0645
1934 -35	2.4301	2.5543	2.0444
1935 -36	2.3530	2.302	2.0297
1936 -37	2.074	2.044	1.6629
1937 -38	2.946	2.773	2.3851
1938 -39	3.413	3.483	2.8025
1939 -40	3.946	3.965	2.9122

1/ Rate in dollars per $100 assessed valuation.